



BAHAN RAPAT PLENO

KECUKUPAN PEROLEHAN ANGKA KREDIT KENAIKAN JABATAN FUNGSIONAL PERTAMA ASISTEN AHLI

Nama	Muhammad Alif Nur Irvan, S.Ak., M.Acc., CPA
NIP	199504012024061004
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Golongan Ruang/Jabatan Fungsional	III/b Tenaga Pengajar
Jenis Kenaikan	Kenaikan Jabatan Peralihan Tenaga Pengajar ke Asisten Ahli
Angka Kredit Minimal Yang Dibutuhkan (Baru)	0



#	KUM	AK SAAT INI	AK DIPERLUKAN	KETERANGAN	KURANG/CUKUP
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2	B	0	0.0	Minimal 0 = 0.0 AK	Cukup
3	C	15	0.0	Minimal 0 = 0.0 AK	Cukup
4	D	0	0	Minimal 0 AK dan Paling Banyak <= 0.0 AK	Cukup
5	E	0	0	Minimal 0 AK dan Paling Banyak <= 0.0 AK	Cukup
TOTAL		15			



DOKUMEN EVALUASI KINERJA PEGAWAI

UNIVERSITAS SEBELAS MARET

PERIODE PENILAIAN :
02 Januari 2024 s.d 31 Desember 2024

1	PEGAWAI YANG DINILAI	
	NAMA	: Muhammad Alif Nur Irvan, S.Ak., M.Acc.
	NIP	: 199504012024061004
	PANGKAT/GOL RUANG	: Penata Muda Tingkat I/ III/b
	JABATAN	: Tenaga Pengajar
	UNIT KERJA	: S-1 Akuntansi - Universitas Sebelas Maret
2	PEJABAT PENILAI KINERJA	
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	NIP	: 197502182000121001
	PANGKAT/GOL RUANG	: Pembina Utama/ IV/e
	JABATAN	: Ketua Program Studi S1 Akuntansi
	UNIT KERJA	: S-1 Akuntansi - Universitas Sebelas Maret
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	PANGKAT/GOL RUANG	: Pembina/ IV/a
	JABATAN	: Wakil Dekan Bidang Akademik dan Penelitian Fakultas Ekonomi dan Bisnis (FEB)
	UNIT KERJA	: Fakultas Ekonomi dan Bisnis - Universitas Sebelas Maret
4	EVALUASI KINERJA	
	CAPAIAN KINERJA ORGANISASI	: BAIK
	PREDIKAT KINERJA PEGAWAI	: BAIK
5	CATATAN/REKOMENDASI	

Surakarta, 03 Januari 2025
7. Pegawai Yang Dinilai

Muhammad Alif Nur Irvan, S.Ak., M.Acc.
199504012024061004

Surakarta, 02 Januari 2025
6. Pejabat Penilai Kinerja



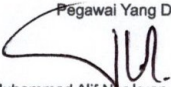
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197502182000121001

SASARAN KINERJA PEGAWAI
JABATAN PELAKSANA
PENDEKATAN HASIL KERJA KUANTITATIF

UNIVERSITAS SEBELAS MARET

PERIODE PENILAIAN :
02 Januari 2024 s.d 31 Desember 2024

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NIP	199504012024061004		NIP	197502182000121001	
PANGKAT/GOL RUANG	Penata Muda Tingkat I/ III/b		PANGKAT/GOL RUANG	Pembina Utama/ IV/e	
JABATAN	Tenaga Pengajar		JABATAN	Ketua Program Studi S1 Akuntansi	
INSTANSI	S-1 Akuntansi - Universitas Sebelas Maret		INSTANSI	S-1 Akuntansi - Universitas Sebelas Maret	
NO	RENCANA KERJA ATASAN LANGSUNG	RENCANA KINERJA	ASPEK	INDIKATOR KINERJA INDIVIDU	TARGET
(1)	(2)	(3)	(4)	(5)	(6)
A. KINERJA UTAMA					
1	Terlaksananya Dharma Pendidikan	Terlaksananya Perkuliahan	Kuantitas	Jumlah SKS	10.5 sks
			Kualitas	Prosentase Kehadiran (>95%)	100 %
			Waktu	Ketepatan waktu pembelajaran	12 Bulan
		Terlaksananya Pelatihan Diklat Prajabatan CPNS	Kuantitas	Jumlah Kegiatan	1 Kegiatan
			Kualitas	Prosentase Kelulusan	100 %
			Waktu	Ketepatan waktu kelulusan	6 Bulan
PERILAKU KERJA					
1. Berorientasi pelayanan					
	<ul style="list-style-type: none">Memahami dan memenuhi kebutuhan masyarakatRamah, cekatan, solutif, dan dapat diandalkanMelakukan perbaikan tiada henti		Ekspektasi Pimpinan: <ul style="list-style-type: none">Belajar dari kesalahan untuk perbaikan kinerja selanjutnya		
2. Akuntabel					
	<ul style="list-style-type: none">Melaksanakan tugas dengan jujur, bertanggungjawab, cermat, disiplin dan berintegritas tinggiMenggunakan kekayaan dan barang milik negara secara bertanggungjawab, efektif, dan efisienTidak menyalahgunakan kewenangan jabatan		Ekspektasi Pimpinan: <ul style="list-style-type: none">Menyajikan data/dokumen yang valid dan dapat dipertanggungjawabkan		
3. Kompeten					
	<ul style="list-style-type: none">Meningkatkan kompetensi diri untuk menjawab tantangan yang selalu berubahMembantu orang lain belajarMelaksanakan tugas dengan kualitas terbaik		Ekspektasi Pimpinan: <ul style="list-style-type: none">Aktif mengikuti kegiatan pengembangan kompetensi		
4. Harmonis					
	<ul style="list-style-type: none">Menghargai setiap orang apapun latar belakangnyaSuka menolong orang lainMembangun lingkungan kerja yang kondusif		Ekspektasi Pimpinan: <ul style="list-style-type: none">Membangun komunikasi yang lebih terbuka dan menjaga hubungan baik dengan stakeholder		
5. Loyal					
	<ul style="list-style-type: none">Memegang teguh ideologi Pancasila, Undang-Undang Dasar Negara Republik Indonesia Tahun 1945, setia kepada Negara Kesatuan Republik Indonesia serta pemerintahan yang sahMenjaga nama baik sesama ASN, Pimpinan, Instansi, dan NegaraMenjaga rahasia jabatan dan negara		Ekspektasi Pimpinan: <ul style="list-style-type: none">Tidak menyalahgunakan jabatan dan wewenang		
6. Adaptif					
	<ul style="list-style-type: none">Cepat menyesuaikan diri menghadapi perubahanTerus berinovasi dan mengembangkan kreativitasBertindak proaktif		Ekspektasi Pimpinan: <ul style="list-style-type: none">Mudah beradaptasi dengan perubahan		
7. Kolaboratif					
	<ul style="list-style-type: none">Memberi kesempatan kepada berbagai pihak untuk berkontribusiTerbuka dalam bekerja sama untuk menghasilkan nilai tambahMenggerakkan pemanfaatan berbagai sumberdaya untuk tujuan bersama		Ekspektasi Pimpinan: <ul style="list-style-type: none">Aktif berpartisipasi dan berkontribusi sesuai keahliannya		

Pegawai Yang Dinilai

Muhammad Alif Nur Irvan, S.Ak., M.Acc.
NIP. 199504012024061004

Surakarta, 02 Januari 2024
Pejabat Penilai Kinerja


Prof. Doddy Setiawan, S.E., M.Si., Ph.D., Ak.
NIP. 197502182000121001


LAMPIRAN SASARAN KINERJA PEGAWAI

UNIVERSITAS SEBELAS MARET

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02 Januari 2024 s.d 31 Desember 2024

DUKUNGAN SUMBER DAYA	
1	Dukungan sarana prasarana untuk tercapainya target kinerja
2	Dukungan komitmen pimpinan untuk tercapainya target kinerja
SKEMA PERTANGGUNGJAWABAN	
1	Progres dan evaluasi pengembangan pegawai dilaporkan secara berkala.
KONSEKUENSI	
1	Apabila memenuhi ekspektasi Pimpinan direkomendasikan sebagai role model / pegawai teladan.
2	Apabila tidak memenuhi ekspektasi Pimpinan maka direkomendasikan untuk dilakukan pembinaan demi peningkatan kinerja.

Pegawai Yang Dinilai

Muhammad Alif Nur Irvan, S.Ak., M.Acc.
NIP. 199504012024061004

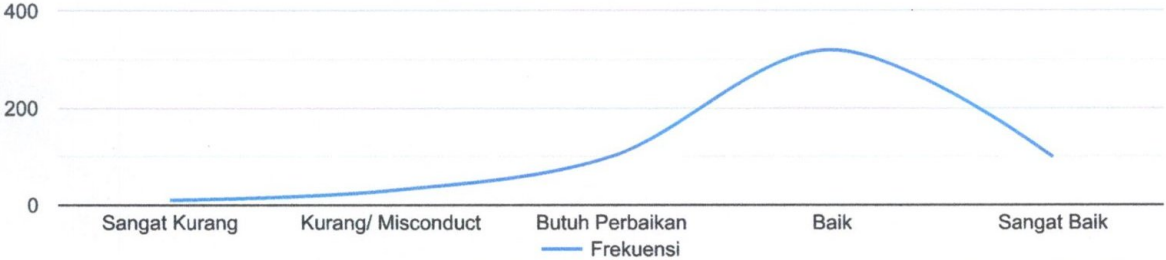
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Pegabab Penilai Kinerja

Prof. Dody Setiawan, SE., M.Si., Ph.D., Ak.
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JABATAN PELAKSANA
PENDEKATAN HASIL KERJA KUANTITATIF

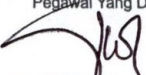
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PERIODE PENILAIAN :
02 Januari 2024s.d 31 Desember 2024

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PANGKAT/GOL RUANG	Penata Muda Tingkat I/III/b	PANGKAT/GOL RUANG	Pembina Utama/IV/e
JABATAN	Tenaga Pengajar	JABATAN	Ketua Program Studi S1 Akuntansi
INSTANSI	S-1 Akuntansi - Universitas Sebelas Maret	INSTANSI	S-1 Akuntansi - Universitas Sebelas Maret
CAPAIAN KINERJA ORGANISASI*			
BAIK			
POLA DISTRIBUSI:			
<div>KURVA DISTRIBUSI PREDIKAT KINERJA PEGAWAI DENGAN CAPAIAN KINERJA ORGANISASI</div> 			

HASIL KERJA							
NO	RENCANA HASIL KERJA PIMPINAN YANG DIINTERVENSI	RENCANA HASIL KERJA	ASPEK	INDIKATOR KINERJA INDIVIDU	TARGET	REALISASI BERDASARKAN BUKTI DUKUNG	UMPAN BALIK BERKELANJUTAN BERDASARKAN BUKTI DUKUNG
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
A. KINERJA UTAMA							
1	Terlaksananya Dharma Pendidikan	Terlaksananya Perkuliahan	Kuantitas	Jumlah SKS	10.5 sks	10.5 sks	Hasil kerja sesuai jumlah target SKS yang ditetapkan. Tingkatkan!
			Kualitas	Prosentase Kehadiran (>95%)	100 %	100 %	Hasil kerja sudah sesuai yang diharapkan. Tingkatkan!
			Waktu	Ketepatan waktu pembelajaran	12 Bulan	12 Bulan	Penyelesaian kerja sesuai waktu yang ditetapkan, sesuai ekspektasi. Tingkatkan!
2	Terlaksananya Dharma Pendidikan	Terlaksananya Pelatihan Diklat Prajabatan CPNS	Kuantitas	Jumlah Kegiatan	1 Kegiatan	1 Kegiatan	
			Kualitas	Prosentase Kelulusan	100 %	100 %	
			Waktu	Ketepatan waktu kelulusan	6 Bulan	6 Bulan	
RATING HASIL KERJA*							
SESUAI EKSPEKTASI							
PERILAKU KERJA				UMPAN BALIK BERKELANJUTAN BERDASARKAN BUKTI DUKUNG			
1. Berorientasi pelayanan							
<ul style="list-style-type: none">Memahami dan memenuhi kebutuhan masyarakatRamah, cekatan, solutif, dan dapat diandalkanMelakukan perbaikan tiada henti			Ekspektasi Khusus Pimpinan: <ul style="list-style-type: none">Belajar dari kesalahan untuk perbaikan kinerja selanjutnya	<ul style="list-style-type: none">Berusaha meningkatkan kinerja secara berkelanjutan dari kesalahan yang pernah dilakukan			
2. Akuntabel							
<ul style="list-style-type: none">Melaksanakan tugas dengan jujur, bertanggungjawab, cermat, disiplin dan berintegritas tinggiMenggunakan kekayaan dan barang milik negara secara bertanggungjawab, efektif, dan efisienTidak menyalahgunakan kewenangan jabatan			Ekspektasi Khusus Pimpinan: <ul style="list-style-type: none">Menyajikan data/dokumen yang valid dan dapat dipertanggungjawabkan	<ul style="list-style-type: none">Selalu menyajikan data/dokumen dan dapat dipertanggungjawabkan			
3. Kompeten							
<ul style="list-style-type: none">Meningkatkan kompetensi diri untuk menjawab tantangan yang selalu berubahMembantu orang lain belajarMelaksanakan tugas dengan kualitas terbaik			Ekspektasi Khusus Pimpinan: <ul style="list-style-type: none">Aktif mengikuti kegiatan pengembangan kompetensi	<ul style="list-style-type: none">Berupaya menyelesaikan tugas dengan optimal dan secara aktif mengikuti kegiatan pengembangan kompetensi			
4. Harmonis							
<ul style="list-style-type: none">Menghargai setiap orang apapun latar belakangnyaSuka menolong orang lainMembangun lingkungan kerja yang kondusif			Ekspektasi Khusus Pimpinan: <ul style="list-style-type: none">Membangun komunikasi yang lebih terbuka dan menjaga hubungan baik dengan stakeholder	<ul style="list-style-type: none">Secara aktif membangun komunikasi dengan stake holder			
5. Loyal							
<ul style="list-style-type: none">Memegang teguh ideologi Pancasila, Undang-Undang Dasar Negara Republik Indonesia Tahun 1945, setia kepada Negara Kesatuan Republik Indonesia serta pemerintahan yang sahMenjaga nama baik sesama ASN, Pimpinan, Instansi, dan NegaraMenjaga rahasia jabatan dan negara			Ekspektasi Khusus Pimpinan: <ul style="list-style-type: none">Tidak menyalahgunakan jabatan dan wewenang	<ul style="list-style-type: none">Selalu memegang teguh sumpah jabatan			
6. Adaptif							
<ul style="list-style-type: none">Cepat menyesuaikan diri menghadapi perubahanTerus berinovasi dan mengembangkan kreativitasBertindak proaktif			Ekspektasi Khusus Pimpinan: <ul style="list-style-type: none">Mudah beradaptasi dengan perubahan	<ul style="list-style-type: none">Segera menyesuaikan dengan perubahan yang berkaitan dengan tugasnya			
7. Kolaboratif							
<ul style="list-style-type: none">Memberi kesempatan kepada berbagai pihak untuk berkontribusiTerbuka dalam bekerja sama untuk menghasilkan nilai tambahMenggerakkan pemanfaatan berbagai sumberdaya untuk tujuan bersama			Ekspektasi Khusus Pimpinan: <ul style="list-style-type: none">Aktif berpartisipasi dan berkontribusi sesuai keahliannya	<ul style="list-style-type: none">Memberikan kontribusi secara aktif untuk kinerja unit kerja sesuai dengan keahliannya			
RATING PERILAKU KERJA* DI ATAS EKSPEKTASI							
PREDIKAT KINERJA PEGAWAI* BAIK							

Pegawai Yang Dinilai



Muhammad Alif Nur Irvani, S.Ak., M.Acc.
NIP. 199504012024061004

Surakarta, 02 Januari 2025

Pegawai Penilai Kinerja



Prof. Dedy Setiawan, S.E., M.Si., Ph.D., Ak.
NIP. 197502182000121001



SURAT PERNYATAAN PAKTA INTEGRITAS
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NIDN/NIDK/NUPTK : 8733773674130322
Status ikatan kerja : Dosen Tetap
Tempat, tanggal lahir : Blora , 1 April 1995
Pangkat/golongan ruang, TMT : Penata Muda Tk.I, III/b , 1 Juni 2025
Jabatan, TMT : Tenaga Pengajar , 1 Juni 2024
Pendidikan tertinggi : S2
Bidang Ilmu/Mata Kuliah : Auditing
Fakultas : Fakultas Ekonomi dan Bisnis
Jurusan/Program Studi : S-1 Akuntansi

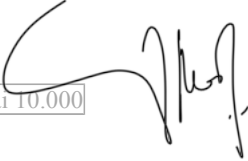

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How Accountability Shapes the Impact of Government Effectiveness on Corruption Outcomes

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ABSTRACT

This study aims to examine the effect of government effectiveness on corruption in ASEAN countries and to assess the moderating role of accountability in this relationship. Using a panel data covering the period 2013–2023, the study measures variables through the World Governance Indicators (WGI) and applies panel regression analysis. The findings show that government effectiveness has a significant negative effect on corruption, indicating that improved institutional capacity and public service delivery can effectively reduce corrupt practices. Furthermore, accountability positively moderates the relationship, suggesting that the impact of government effectiveness on corruption control is stronger in environments with greater public oversight and citizen engagement. These results support institutional theory and offer empirical evidence that successful anti-corruption reforms require the synergy of institutional strength and robust accountability mechanisms.

Keywords: Government Effectiveness; Corruption; Accountability

Bagaimana Akuntabilitas Membentuk Dampak Efektivitas Pemerintah terhadap Hasil Pemberantasan Korupsi

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh efektivitas pemerintahan terhadap tingkat korupsi di negara-negara ASEAN, serta peran moderasi dari akuntabilitas dalam hubungan tersebut. Penelitian ini mengukur variabel melalui indikator World Governance Indicators (WGI) dan menganalisis data dengan regresi data panel selama periode 2013–2023. Hasil penelitian menunjukkan bahwa efektivitas pemerintahan berpengaruh negatif signifikan terhadap korupsi, yang berarti bahwa peningkatan kapasitas kelembagaan dan layanan publik mampu menekan praktik korupsi. Selain itu, akuntabilitas terbukti memoderasi hubungan tersebut secara positif, di mana pengaruh efektivitas pemerintahan terhadap pengendalian korupsi menjadi lebih kuat dalam konteks pemerintahan yang lebih akuntabel. Temuan ini memperkuat teori institusional dan memberikan kontribusi empiris bahwa keberhasilan reformasi antikorupsi memerlukan sinergi antara kapasitas institusional dan mekanisme pengawasan publik.

Kata Kunci: Efektivitas Pemerintahan; Korupsi; Akuntabilitas

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INTRODUCTION

Corruption remains a persistent and deeply rooted issue across many ASEAN countries, undermining development, weakening institutions, and eroding public trust in governance (Caiden, 2011). High-profile scandals such as the 1Malaysia Development Berhad (1MDB) case in Malaysia have revealed systemic failures in oversight and accountability, involving billions of dollars misappropriated from public funds (Jones, 2020). Similarly, in Indonesia, the weakening of the Corruption Eradication Commission (KPK) through legislative revisions has sparked concerns about declining political will to combat corruption and its impact on democratic institutions (Warburton, 2020). These incidents highlight how corruption not only disrupts economic efficiency but also threatens political stability and citizen confidence in the rule of law (Wang, 2016). The persistence of such problems in the region reflects deeper governance challenges, particularly in ensuring government effectiveness and enforcing accountability mechanisms.

Recent studies reaffirm that government effectiveness defined by the quality of public services, civil service capacity, and policy credibility serves as a critical factor in reducing corruption (Andrews et al., 2017; Kaufmann et al., 2011). Efficient governments limit opportunities for rent-seeking by reducing bureaucratic discretion and ensuring consistent policy implementation (Khasawneh et al., 2025). In ASEAN, variations in government effectiveness explain substantial differences in corruption levels: Singapore's low corruption is attributed to high administrative competence and strict enforcement (Quah, 2020), while countries such as Myanmar and Cambodia suffer from weak institutions and widespread corruption (Khan et al., 2019; Williams & Billon, 2017). This highlights that improving technical governance capacity alone may not be sufficient. Recent findings suggest that accountability mechanisms such as citizen voice, audit institutions, and media freedom are essential complements to institutional effectiveness, as they provide external checks on power (Bauhr & Grimes, 2017; Fox, 2007; Mechkova et al., 2019). Empirical studies from Indonesia and Vietnam show that the presence or absence of strong accountability measures significantly shapes the success of anti-corruption efforts (Hoa et al., 2023; Parra et al., 2021; Vyatra & Payamta, 2020). In some contexts, however, accountability has shown inconsistent effects. Saputra & Setiawan (2021) found no clear link between accountability indicators and corruption in Indonesia. These mixed results point to the need for a more nuanced understanding of how accountability interacts with government effectiveness, rather than treating each in isolation.

Institutional theory offers a foundational lens through which to understand the relationship between government effectiveness and corruption. This theory posits that institutional quality reflected in the strength, coherence, and credibility of rules and enforcement mechanisms shapes actor behavior in political and economic systems (North, 1990). In countries where government institutions are strong and effective, bureaucracies are more likely to act in accordance with formal rules, thereby reducing opportunities for corruption (Dahlström et al., 2012). Government effectiveness, as a core dimension of institutional quality, reflects the capability of the public sector to deliver services, implement policies, and manage resources efficiently all of which are critical for deterring corrupt behavior (Kaufmann et al., 2011). Institutional theory also suggests that legitimacy and rule-

based governance create systemic pressures that discourage discretionary actions and rent-seeking practices among public officials. However, the presence of accountability mechanisms can further strengthen institutional control over corruption by increasing transparency, enabling citizen oversight, and enhancing the responsiveness of public officials (Bauhr & Grimes, 2014).

In environments where institutions are strong, transparent, and effectively implemented, public officials are less likely to engage in corrupt behavior because the risks and costs outweigh the benefits (Mungiu-Pippidi, 2018). Government effectiveness is a critical dimension of institutional quality, encompassing the competence of the bureaucracy, the reliability of public service delivery, and the consistency of policy implementation (Kaufmann et al., 2011). According to institutional theory, effective institutions generate normative and coercive pressures that constrain opportunistic behavior, thereby reducing corruption (Lozano et al., 2022).

Corruption is widely conceptualized as the misuse of entrusted power for private gain, and it continues to be a critical barrier to governance effectiveness, economic development, and institutional trust, particularly in emerging economies (Heywood & Rose, 2013; Mungiu-Pippidi, 2018). Contemporary scholarship has shifted towards understanding corruption as a collective action problem embedded within institutional weaknesses rather than simply as a principal-agent failure (Persson et al., 2019). In this framework, when corrupt practices become systemic and normalized, individuals are less likely to report or resist corruption due to expectations of impunity and lack of trust in formal mechanisms (Mungiu-Pippidi, 2018). In Southeast Asia, the variation in corruption intensity is often attributed to differences in public sector governance, political openness, and bureaucratic efficiency, with countries like Singapore consistently outperforming others due to a meritocratic and transparent state apparatus (Khan et al., 2019).

Accountability serves as a critical institutional mechanism for curbing corruption by ensuring that public officials are answerable for their actions and that misuse of power is subject to oversight and sanction. Recent studies emphasize that effective accountability whether vertical, horizontal, or social is essential for constraining corrupt behavior, particularly in settings with weak institutional enforcement (Mechkova et al., 2019). Social accountability, supported by civil society organizations and digital platforms, has proven increasingly effective in promoting transparency and mobilizing public scrutiny (Bauhr & Grimes, 2017).

In emerging economies such as Indonesia, the combination of institutional reform and citizen engagement has shown promising results in reducing corruption, especially where legal frameworks are complemented by media freedom and public pressure. Furthermore, the role of communication and transparency in strengthening institutional accountability has gained traction, with evidence showing that proactive information disclosure deters corrupt practices and enhances trust in governance. Accountability is not merely a governance output but a dynamic moderating force that amplifies or constrains the effectiveness of anti-corruption strategies depending on institutional quality, enforcement capacity, and political will (de Sousa et al., 2023).

Moreover, accountability acts as a crucial moderating variable that conditions the success of government effectiveness in controlling corruption. Even when public institutions demonstrate high levels of efficiency and service delivery, the absence of mechanisms to monitor and evaluate actions can allow corrupt behavior to persist under a veneer of institutional competence (Sovacool et al., 2019). Research indicates that the presence of robust accountability frameworks enhances the credibility of anti-corruption policies by ensuring consistent enforcement and reducing impunity for misconduct. This is particularly relevant in countries with hybrid regimes or limited democratic consolidation, where state institutions may function effectively on paper but fail in practice due to elite capture or selective enforcement (Mechkova et al., 2019). In such contexts, transparency reforms and third-party oversight such as audits, public procurement scrutiny, and civil society watchdogs serve as checks that align administrative performance with ethical standards (de Sousa et al., 2023). As such, accountability not only increases institutional legitimacy but also sustains the long-term effectiveness of governance interventions aimed at reducing corruption.

The objective of this study is to analyze how the interaction between government effectiveness and accountability influences corruption levels across ASEAN countries, with the aim of offering both theoretical enrichment and practical implications for institutional reform. Rather than examining governance dimensions in isolation, this study emphasizes the importance of their interdependence, arguing that the ability of public institutions to reduce corruption depends not only on their administrative capacity but also on the existence of transparent, participatory, and enforceable accountability frameworks. This approach moves beyond conventional governance assessments by considering the conditional effects that emerge when state performance interacts with citizen oversight and institutional checks. The research addresses a key gap in the literature by focusing on how institutional design and democratic mechanisms converge to shape governance outcomes in politically diverse, rapidly developing contexts.

By doing so, the study contributes to a more comprehensive and context-sensitive framework for understanding institutional anti-corruption dynamics. It seeks to uncover whether and how government effectiveness can be translated into tangible corruption control, depending on the degree to which accountability is embedded in a country's governance system. The findings are expected to inform policymakers, reform advocates, and international development organizations by highlighting the conditions under which institutional strength leads to improved governance outcomes. In the context of Southeast Asia, where governance quality and democratic maturity vary significantly from one country to another, this research has particular relevance. It emphasizes that effective anti-corruption strategies must be holistic, combining internal state capacity with external monitoring mechanisms to ensure not only efficient service delivery but also transparency, answerability, and public trust.

Empirical studies grounded in institutional theory have shown that countries with higher levels of government effectiveness tend to experience lower corruption levels due to more robust checks and balances, administrative professionalism, and policy credibility (Gründler & Potrafke, 2019). In the context

of emerging economies, where institutional fragility often enables rent-seeking, strengthening government effectiveness can directly disrupt corrupt networks by increasing transparency, reducing discretion, and enforcing sanctions. Khasawneh et al. (2025) using dynamic panel data from BRICS countries, confirm that government effectiveness has a significant and positive effect on control of corruption both in the short and long term, highlighting the importance of institutional coherence and enforcement. Therefore, consistent with institutional theory and supported by empirical evidence, the following hypothesis is proposed:

H₁: Government effectiveness has a significant positive effect on control of corruption.

Government effectiveness, as a dimension of institutional quality, reflects the ability of the state to design, implement, and enforce sound public policies without undue political interference (Kaufmann et al., 2011). Empirical studies confirm that effective governments characterized by competent bureaucracies and credible policy execution tend to exhibit lower levels of corruption due to reduced discretion and enhanced enforcement (Gründler & Potrafke, 2019). However, the mere presence of government effectiveness does not automatically guarantee reduced corruption unless it is supported by robust accountability mechanisms (Bauhr & Grimes, 2017). Accountability whether horizontal through institutional checks, or social through civil society and media oversight ensures that government effectiveness translates into actual deterrents against corruption. In environments where accountability is weak, even highly effective governments may struggle to curb corruption due to a lack of transparency and monitoring (Mechkova et al., 2019a). Conversely, strong accountability frameworks enhance the impact of government effectiveness by reinforcing enforcement mechanisms and promoting integrity in public service (Sovacool et al., 2019). For instance, in BRICS countries, it has been observed that the effectiveness of anti-corruption strategies significantly improves when government efficiency operates within a context of institutional accountability (Khasawneh et al., 2025). Accordingly, when accountability is high, the negative relationship between government effectiveness and corruption is expected to be stronger.

H₂: Accountability positively moderates the relationship between government effectiveness and control of corruption.

RESEARCH METHODS

This study adopts a quantitative explanatory research design to examine the effect of government effectiveness on corruption, with accountability serving as a moderating variable. The analysis is framed within Institutional Theory, which highlights the importance of formal institutions—such as the quality of public administration, policy credibility, and oversight mechanisms—in shaping governance outcomes and reducing corruption risks. The interaction between institutional effectiveness and accountability is central to understanding how governance reforms translate into anti-corruption performance. This study focuses on ASEAN countries as the unit of analysis due to their diverse political systems and governance structures, making them a compelling case for comparative institutional analysis.

The study utilizes panel data from 2013 to 2023, allowing for the observation of both cross-country differences and temporal changes in governance indicators. All variables are derived from the Worldwide Governance Indicators (WGI) and World Bank databases. To test the hypotheses, the study employs panel regression analysis, specifically fixed effect and interaction models, using Stata software version 17 as the primary statistical tool. The use of Stata enables robust estimation of both direct and moderating effects, while controlling for country-specific unobserved heterogeneity. This methodological approach is designed to provide empirical evidence on how institutional quality and accountability mechanisms jointly influence corruption outcomes across Southeast Asia.

To empirically examine the effect of government effectiveness on corruption and the moderating role of accountability, this study uses well-established indicators from reputable global governance datasets to measure the variables of interest. Corruption, as the dependent variable, is operationalized using the Control of Corruption Index from the Worldwide Governance Indicators (WGI) by the World Bank. This index captures perceptions of the extent to which public power is exercised for private gain, including both petty and grand forms of corruption. Higher values of the index reflect stronger control of corruption, i.e., lower corruption levels (Brusca et al., 2018; Khasawneh et al., 2025; Ramesh & Vinayagathan, 2024).

Government effectiveness, the independent variable, is also derived from the WGI and reflects the quality of public services, the capacity of the civil service, the independence of public institutions from political pressure, and the credibility of the government's commitment to policies (Ramesh & Vinayagathan, 2024a). This indicator is widely used in cross-national governance research and has demonstrated strong validity in explaining variations in institutional performance (Khasawneh et al., 2025).

The moderating variable, accountability, is measured using the Voice and Accountability Index from the same dataset. This index reflects perceptions of the extent to which a country's citizens are able to participate in selecting their government, as well as freedom of expression, freedom of association, and a free media (Mechkova et al., 2019b). It is a widely accepted proxy for societal and institutional accountability, especially in governance studies focusing on transparency and democratic practices (Khasawneh et al., 2025; Ortega et al., 2024; Ramesh & Vinayagathan, 2024). All indicators are measured annually and standardized on a scale from approximately -2.5 (weak performance) to +2.5 (strong performance), allowing for consistent comparison across countries and time.

Several control variables are included to isolate the main effects. Political stability captures the likelihood of political unrest or violence that could affect governance structures (Beju et al., 2024). GDP per capita is included to control for the effect of economic development on corruption (Gründler & Potrafke, 2019; Khasawneh et al., 2025). These control variables help reduce omitted variable bias and ensure the robustness.

To examine the relationship between government effectiveness and corruption, as well as the moderating role of accountability, this study employs a panel data regression model using annual data from ASEAN countries over the

period 2013–2023. The use of panel data allows for the analysis of both cross-country and time-series variations, accounting for country-specific characteristics and unobserved heterogeneity. The first model tests the direct effect of government effectiveness on corruption. The second model introduces accountability as a moderating variable by including an interaction term between government effectiveness and accountability.

The models are specified as follows:

Model 1: Direct effect of government effectiveness on corruption

$$CoC_{it} = \alpha + \beta_1 Gov_Effic_{it} + \gamma_2 Pol_Sta_{it} + \gamma_3 GDP_{it} + \mu_i + \varepsilon_{it} \dots\dots\dots (1)$$

Model 2: Moderating role of accountability

$$CoC_{it} = \alpha + \beta_1 Gov_Effic_{it} + \beta_2 Voi_Acc_{it} + \beta_3 (Gov_Effic_{it} \times Voi_Acc_{it}) + \gamma_2 Pol_Sta_{it} + \gamma_3 GDP_{it} + \mu_i + \varepsilon_{it} \dots\dots\dots (2)$$

Where:

CoC _{it}	= Control of corruption in country
Gov_Effic _{it}	= Government effectiveness
Voi_Acc _{it}	= Accountability
Gov_Effic _{it} × Voi_Acc _{it}	= Interaction term for moderation
Pol_Sta _{it}	= Political stability (control variable)
GDP _{it}	= GDP per capita growth (control variable)
μ _i	= Country fixed effects
ε _{it}	= Error term

RESULTS AND DISCUSSION

Table 1. Descriptive Statistics

Variable	N	Mean	Std. Dev.	Min	Max
CoC	114	-0.2757	0.8948	-1.3571	2.1395
Gov_Effic	114	0.0555	0.9827	-1.7528	2.3175
Voi_Acc	114	-0.6269	0.7058	-1.8436	0.4898
GDP	114	25.396	1.8768	21.057	27.947
Pol_Sta	114	-0.0926	0.8221	-2.1957	1.5991

Table 1 reports the statistical descriptive for all variables in this study. The sample comprises 114 country-year observations during 2013 – 2023.

Source: Research Data, 2025

Table 1 show the descriptive statistics for the variables used in this study, based on 114 observations from ASEAN countries between 2013 and 2023, reveal notable variation in governance indicators. The control of corruption (CoC) index has a mean of -0.2757 (SD= 0.8948), with values ranging from -1.3571 to 2.1395, indicating that while some countries show relatively strong anti-corruption performance, others experience persistent corruption. Government effectiveness (Gov_Effic) averages 0.0555 (SD= 0.9827), ranging from -1.7528 to 2.3175, suggesting substantial disparity in public sector performance across the region. The voice and accountability (Voi_Acc) index has a negative mean of -0.6269 (SD= 0.7058), reflecting limited civic participation and media freedom in many ASEAN countries, with scores between -1.8436 and 0.4898. GDP per capita growth (GDP) records a mean of 25.396 (SD= 1.8768), with values spanning from 21.057 to 27.947,

indicating large economic gaps among member states. Lastly, political stability (Pol_Sta) shows a near-neutral average of -0.0926 (SD= 0.8221), ranging from -2.1957 to 1.5991, pointing to varying degrees of political risk and stability within the region.

Table 2. Regresion Result

Variables	Coefficient	t-value	p-value	Decission
Gov_Effc	0.2465	3.52	0.001*	Supported
Gov_Effc x Voi_Acc	0.0655	1.74	0.086***	Supported
Voi_Acc	0.3239	6.11	0.000	
GDP	0.0052	0.11	0.916	
Pol_Sta	-0.0345	-0.87	0.385	

*Notes: *Significant at the 1% level; **significant at the 5% level ***significant at the 10% level*

Source: Research Data, 2025

The empirical results of this study strongly confirm that higher levels of government effectiveness are associated with stronger control of corruption in ASEAN countries. This positive and significant relationship indicates that improvements in administrative capacity, policy credibility, and enforcement mechanisms directly contribute to reducing opportunities for corrupt practices. This is evident from the statistically significant and positive coefficient of government effectiveness, which suggests that when governments are more capable of delivering public services, maintaining policy consistency, and managing public institutions effectively, the level of corruption tends to decline. This result is consistent with institutional theory (North, 1990), which posits that formal institutions including rule enforcement, bureaucratic structure, and administrative quality shape the incentives and behavior of public officials. Effective governments typically exhibit higher administrative professionalism, reduced bureaucratic discretion, and streamlined service delivery, all of which decrease opportunities for corrupt practices (Kaufmann et al., 2011; Khasawneh et al., 2025). For instance, merit-based recruitment systems, performance-oriented public agencies, and robust monitoring systems limit rent-seeking behavior by reducing ambiguity and opportunities for abuse of power.

In the context of ASEAN countries, this finding holds particular relevance, as governance quality varies widely across the region. While countries like Singapore are often cited as models of effective bureaucracy and low corruption due to their emphasis on performance-based institutions and regulatory transparency, others face challenges in public service delivery and institutional independence. The results indicate that improving technical aspects of governance alone can make a meaningful difference in curbing corruption. However, institutional effectiveness does not function in isolation. This study reveals that its impact is significantly enhanced when paired with strong accountability mechanisms.

The moderating effect of accountability as measured through the Voice and Accountability Index is also statistically significant, albeit at the 10% level, indicating that accountability strengthens the negative relationship between government effectiveness and corruption. In other words, the ability of an effective

government to control corruption is significantly amplified when supported by strong accountability mechanisms that ensure transparency and institutional responsiveness. This finding aligns with the concept of "horizontal and societal accountability", whereby non-governmental actors and democratic institutions create additional layers of monitoring and pressure on public officials (Bauhr & Grimes, 2017). Without such mechanisms, even capable governments may operate opaquely, and their effectiveness might be diverted or undermined by entrenched interests.

This interaction effect also reflects recent empirical findings in emerging and transitional democracies, where accountability acts as a catalyst, transforming institutional competence into tangible anti-corruption outcomes (Khasawneh et al., 2025; Mechkova et al., 2019b). For instance, in environments characterized by strong accountability, citizens can report abuses, demand reforms, and participate in monitoring, thereby reinforcing the deterrent effect of formal institutional rules. Conversely, in authoritarian regimes where accountability is weak, improvements in government efficiency may not be enough to curb corruption if public officials are not answerable to the population or independent oversight bodies.

Conversely, in authoritarian or hybrid regimes where accountability is weak or selectively enforced, gains in bureaucratic efficiency or institutional effectiveness may not necessarily lead to meaningful reductions in corruption. In such contexts, state institutions may function effectively on paper, delivering services or managing public budgets, but without sufficient oversight, these systems may still be manipulated for private or political gain. Public officials may operate with relative impunity, shielded by weak rule-of-law protections, politicized enforcement agencies, or suppressed media. This disconnect between institutional capacity and ethical governance underscores the context-dependent nature of anti-corruption reforms, where the success of government effectiveness hinges on its alignment with broader accountability ecosystems. As such, the presence of a responsive, transparent, and participatory governance environment is essential to ensuring that improvements in institutional quality translate into sustained corruption control.

Although the control variables in this study were not explicitly hypothesised, their inclusion serves an important methodological function to isolate the net effect of the main independent variables on the dependent variable by accounting for other factors that may influence the relationship. For instance, variables such as GDP per capita, political stability, and other governance indicators were included to control for country-specific economic and institutional conditions that could independently affect the level of corruption. By holding these variables constant in the model, the analysis ensures that the estimated effects of government effectiveness and its interaction with accountability are not confounded by broader macroeconomic or political characteristics.

Furthermore, although some control variables did not produce statistically significant coefficients, their inclusion enhances the internal validity of the model. Even when non-significant, these variables play a crucial role in mitigating potential omitted variable bias. The persistence of a positive and significant main effect of government effectiveness on control of corruption, regardless of variations in the controls, underscores the robustness of the core relationship. This

confirms that the inclusion of control variables has achieved its intended purpose of reducing bias and improving the precision of the model's estimates.

CONCLUSION

This study concludes that government effectiveness plays a critical role in reducing corruption within ASEAN countries, but its influence is not absolute—it is significantly conditioned by the presence and strength of accountability mechanisms. The empirical results suggest that improvements in institutional capacity, bureaucratic quality, and public service delivery are essential components of anti-corruption efforts, yet they must be reinforced by transparent oversight, citizen participation, and institutional checks to generate meaningful and sustained outcomes. The interaction between government effectiveness and accountability reflects the complexity of governance systems, particularly in politically diverse and administratively uneven contexts such as Southeast Asia. By empirically validating this interaction, the study contributes to Institutional Theory by emphasizing that institutional performance is not only shaped by internal capacity but also by external legitimacy, responsiveness, and scrutiny. These findings address a significant gap in the literature and offer a nuanced theoretical and empirical framework for understanding how governance structures influence corruption control in emerging economies. Nevertheless, the conclusions are carefully framed within the limits of the data, analytical scope, and methodological design used in the study.

Despite its contributions, this research has several limitations that warrant consideration. First, the use of perception-based indicators—while widely accepted may not fully reflect on-the-ground realities or de facto governance outcomes. Second, by focusing on national-level panel data, the analysis may obscure important subnational variations in institutional strength and corruption dynamics, especially in large or decentralized states. Third, the moderating role of accountability, while statistically supported, showed relatively modest significance, suggesting that its influence may vary depending on country-specific political, cultural, or institutional factors not captured in this model. Additionally, the study does not account for informal institutions, elite networks, or variations in enforcement that could shape corruption practices in nuanced ways. Therefore, future research is encouraged to adopt mixed-method approaches—including in-depth case studies, interviews, or local governance audits—to explore these dynamics more deeply. Research could also benefit from examining the role of digital tools, such as e-governance platforms, open data systems, and real-time audit technologies, in enhancing both government effectiveness and public accountability. Finally, comparative analyses across regions or regime types could offer further insights into whether and how these relationships hold beyond the ASEAN context, contributing to a more generalizable theory of institutional anti-corruption effectiveness.

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How Accountability Shapes the Impact of Government Effectiveness on Corruption Outcomes

by Muhammad Alif Nur Irvan

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How Accountability Shapes the Impact of Government Effectiveness on Corruption Outcomes	
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<p>ABSTRACT</p> <p>This study aims to examine the effect of government effectiveness on corruption in ASEAN countries and to assess the moderating role of accountability in this relationship. Using a panel data covering the period 2013–2023, the study measures variables through the World Governance Indicators (WGI) and applies panel regression analysis. The findings show that government effectiveness has a significant negative effect on corruption, indicating that improved institutional capacity and public service delivery can effectively reduce corrupt practices. Furthermore, accountability positively moderates the relationship, suggesting that the impact of government effectiveness on corruption control is stronger in environments with greater public oversight and citizen engagement. These results support institutional theory and offer empirical evidence that successful anti-corruption reforms require the synergy of institutional strength and robust accountability mechanisms.</p> <p>Keywords: Government Effectiveness; Corruption; Accountability</p>	
<p><i>Bagaimana Akuntabilitas Membentuk Dampak Efektivitas Pemerintah terhadap Hasil Pemberantasan Korupsi</i></p> <p>ABSTRAK</p> <p>Penelitian ini bertujuan untuk menguji pengaruh efektivitas pemerintahan terhadap tingkat korupsi di negara-negara ASEAN, serta peran moderasi dari akuntabilitas dalam hubungan tersebut. Penelitian ini mengukur variabel melalui indikator World Governance Indicators (WGI) dan menganalisis data dengan regresi data panel selama periode 2013–2023. Hasil penelitian menunjukkan bahwa efektivitas pemerintahan berpengaruh negatif signifikan terhadap korupsi, yang berarti bahwa peningkatan kapasitas kelembagaan dan layanan publik mampu menekan praktik korupsi. Selain itu, akuntabilitas terbukti memoderasi hubungan tersebut secara positif, di mana pengaruh efektivitas pemerintahan terhadap pengendalian korupsi menjadi lebih kuat dalam konteks pemerintahan yang lebih akuntabel. Temuan ini memperkuat teori institusional dan memberikan kontribusi empiris bahwa keberhasilan reformasi antikorupsi memerlukan sinergi antara kapasitas institusional dan mekanisme pengawasan publik.</p> <p>Kata Kunci: Efektivitas Pemerintahan; Korupsi; Akuntabilitas</p>	
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INTRODUCTION

Corruption remains a persistent and deeply rooted issue across many ASEAN countries, undermining development, weakening institutions, and eroding public trust in governance (Caiden, 2011). High-profile scandals such as the 1Malaysia Development Berhad (1MDB) case in Malaysia have revealed systemic failures in oversight and accountability, involving billions of dollars misappropriated from public funds (Jones, 2020). Similarly, in Indonesia, the weakening of the Corruption Eradication Commission (KPK) through legislative revisions has sparked concerns about declining political will to combat corruption and its impact on democratic institutions (Warburton, 2020). These incidents highlight how corruption not only disrupts economic efficiency but also threatens political stability and citizen confidence in the rule of law (Wang, 2016). The persistence of such problems in the region reflects deeper governance challenges, particularly in ensuring government effectiveness and enforcing accountability mechanisms.

Recent studies reaffirm that government effectiveness defined by the quality of public services, civil service capacity, and policy credibility serves as a critical factor in reducing corruption (Andrews et al., 2017; Kaufmann et al., 2011). Efficient governments limit opportunities for rent-seeking by reducing bureaucratic discretion and ensuring consistent policy implementation (Khasawneh et al., 2025). In ASEAN, variations in government effectiveness explain substantial differences in corruption levels: Singapore's low corruption is attributed to high administrative competence and strict enforcement (Quah, 2020), while countries such as Myanmar and Cambodia suffer from weak institutions and widespread corruption (Khan et al., 2019; Williams & Billon, 2017). This highlights that improving technical governance capacity alone may not be sufficient. Recent findings suggest that accountability mechanisms such as citizen voice, audit institutions, and media freedom are essential complements to institutional effectiveness, as they provide external checks on power (Bauhr & Grimes, 2017; Fox, 2007; Mechkova et al., 2019). Empirical studies from Indonesia and Vietnam show that the presence or absence of strong accountability measures significantly shapes the success of anti-corruption efforts (Hoa et al., 2023; Parra et al., 2021; Vyatra & Payamta, 2020). In some contexts, however, accountability has shown inconsistent effects. Saputra & Setiawan (2021) found no clear link between accountability indicators and corruption in Indonesia. These mixed results point to the need for a more nuanced understanding of how accountability interacts with government effectiveness, rather than treating each in isolation.

Institutional theory offers a foundational lens through which to understand the relationship between government effectiveness and corruption. This theory posits that institutional quality reflected in the strength, coherence, and credibility of rules and enforcement mechanisms shapes actor behavior in political and economic systems (North, 1990). In countries where government institutions are strong and effective, bureaucracies are more likely to act in accordance with formal rules, thereby reducing opportunities for corruption (Dahlström et al., 2012). Government effectiveness, as a core dimension of institutional quality, reflects the capability of the public sector to deliver services, implement policies, and manage resources efficiently all of which are critical for deterring corrupt behavior (Kaufmann et al., 2011). Institutional theory also suggests that legitimacy and rule-

based governance create systemic pressures that discourage discretionary actions and rent-seeking practices among public officials. However, the presence of accountability mechanisms can further strengthen institutional control over corruption by increasing transparency, enabling citizen oversight, and enhancing the responsiveness of public officials (Bauhr & Grimes, 2014).

In environments where institutions are strong, transparent, and effectively implemented, public officials are less likely to engage in corrupt behavior because the risks and costs outweigh the benefits (Mungiu-Pippidi, 2018). Government effectiveness is a critical dimension of institutional quality, encompassing the competence of the bureaucracy, the reliability of public service delivery, and the consistency of policy implementation (Kaufmann et al., 2011). According to institutional theory, effective institutions generate normative and coercive pressures that constrain opportunistic behavior, thereby reducing corruption (Lozano et al., 2022).

Corruption is widely conceptualized as the misuse of entrusted power for private gain, and it continues to be a critical barrier to governance effectiveness, economic development, and institutional trust, particularly in emerging economies (Heywood & Rose, 2013; Mungiu-Pippidi, 2018). Contemporary scholarship has shifted towards understanding corruption as a collective action problem embedded within institutional weaknesses rather than simply as a principal-agent failure (Persson et al., 2019). In this framework, when corrupt practices become systemic and normalized, individuals are less likely to report or resist corruption due to expectations of impunity and lack of trust in formal mechanisms (Mungiu-Pippidi, 2018). In Southeast Asia, the variation in corruption intensity is often attributed to differences in public sector governance, political openness, and bureaucratic efficiency, with countries like Singapore consistently outperforming others due to a meritocratic and transparent state apparatus (Khan et al., 2019).

Accountability serves as a critical institutional mechanism for curbing corruption by ensuring that public officials are answerable for their actions and that misuse of power is subject to oversight and sanction. Recent studies emphasize that effective accountability whether vertical, horizontal, or social is essential for constraining corrupt behavior, particularly in settings with weak institutional enforcement (Mechkova et al., 2019). Social accountability, supported by civil society organizations and digital platforms, has proven increasingly effective in promoting transparency and mobilizing public scrutiny (Bauhr & Grimes, 2017).

In emerging economies such as Indonesia, the combination of institutional reform and citizen engagement has shown promising results in reducing corruption, especially where legal frameworks are complemented by media freedom and public pressure. Furthermore, the role of communication and transparency in strengthening institutional accountability has gained traction, with evidence showing that proactive information disclosure deters corrupt practices and enhances trust in governance. Accountability is not merely a governance output but a dynamic moderating force that amplifies or constrains the effectiveness of anti-corruption strategies depending on institutional quality, enforcement capacity, and political will (de Sousa et al., 2023).

Moreover, accountability acts as a crucial moderating variable that conditions the success of government effectiveness in controlling corruption. Even when public institutions demonstrate high levels of efficiency and service delivery, the absence of mechanisms to monitor and evaluate actions can allow corrupt behavior to persist under a veneer of institutional competence (Sovacool et al., 2019). Research indicates that the presence of robust accountability frameworks enhances the credibility of anti-corruption policies by ensuring consistent enforcement and reducing impunity for misconduct. This is particularly relevant in countries with hybrid regimes or limited democratic consolidation, where state institutions may function effectively on paper but fail in practice due to elite capture or selective enforcement (Mechkova et al., 2019). In such contexts, transparency reforms and third-party oversight such as audits, public procurement scrutiny, and civil society watchdogs serve as checks that align administrative performance with ethical standards (de Sousa et al., 2023). As such, accountability not only increases institutional legitimacy but also sustains the long-term effectiveness of governance interventions aimed at reducing corruption.

The objective of this study is to analyze how the interaction between government effectiveness and accountability influences corruption levels across ASEAN countries, with the aim of offering both theoretical enrichment and practical implications for institutional reform. Rather than examining governance dimensions in isolation, this study emphasizes the importance of their interdependence, arguing that the ability of public institutions to reduce corruption depends not only on their administrative capacity but also on the existence of transparent, participatory, and enforceable accountability frameworks. This approach moves beyond conventional governance assessments by considering the conditional effects that emerge when state performance interacts with citizen oversight and institutional checks. The research addresses a key gap in the literature by focusing on how institutional design and democratic mechanisms converge to shape governance outcomes in politically diverse, rapidly developing contexts.

By doing so, the study contributes to a more comprehensive and context-sensitive framework for understanding institutional anti-corruption dynamics. It seeks to uncover whether and how government effectiveness can be translated into tangible corruption control, depending on the degree to which accountability is embedded in a country's governance system. The findings are expected to inform policymakers, reform advocates, and international development organizations by highlighting the conditions under which institutional strength leads to improved governance outcomes. In the context of Southeast Asia, where governance quality and democratic maturity vary significantly from one country to another, this research has particular relevance. It emphasizes that effective anti-corruption strategies must be holistic, combining internal state capacity with external monitoring mechanisms to ensure not only efficient service delivery but also transparency, answerability, and public trust.

Empirical studies grounded in institutional theory have shown that countries with higher levels of government effectiveness tend to experience lower corruption levels due to more robust checks and balances, administrative professionalism, and policy credibility (Gründler & Potrafke, 2019). In the context

of emerging economies, where institutional fragility often enables rent-seeking, strengthening government effectiveness can directly disrupt corrupt networks by increasing transparency, reducing discretion, and enforcing sanctions. Khasawneh et al. (2025) using dynamic panel data from BRICS countries, confirm that government effectiveness has a significant and negative effect on corruption both in the short and long term, highlighting the importance of institutional coherence and enforcement. Therefore, consistent with institutional theory and supported by empirical evidence, the following hypothesis is proposed:

H₁: Government effectiveness has a significant negative effect on corruption.

Government effectiveness, as a dimension of institutional quality, reflects the ability of the state to design, implement, and enforce sound public policies without undue political interference (Kaufmann et al., 2011). Empirical studies confirm that effective governments characterized by competent bureaucracies and credible policy execution tend to exhibit lower levels of corruption due to reduced discretion and enhanced enforcement (Gründler & Potrafke, 2019). However, the mere presence of government effectiveness does not automatically guarantee reduced corruption unless it is supported by robust accountability mechanisms (Bauhr & Grimes, 2017). Accountability whether horizontal through institutional checks, or social through civil society and media oversight ensures that government effectiveness translates into actual deterrents against corruption. In environments where accountability is weak, even highly effective governments may struggle to curb corruption due to a lack of transparency and monitoring (Mechkova et al., 2019a). Conversely, strong accountability frameworks enhance the impact of government effectiveness by reinforcing enforcement mechanisms and promoting integrity in public service (Sovacool et al., 2019). For instance, in BRICS countries, it has been observed that the effectiveness of anti-corruption strategies significantly improves when government efficiency operates within a context of institutional accountability (Khasawneh et al., 2025). Accordingly, when accountability is high, the negative relationship between government effectiveness and corruption is expected to be stronger.

H₂: Accountability positively moderates the relationship between government effectiveness and corruption.

RESEARCH METHODS

This study adopts a quantitative explanatory research design to examine the effect of government effectiveness on corruption, with accountability serving as a moderating variable. The analysis is framed within Institutional Theory, which highlights the importance of formal institutions—such as the quality of public administration, policy credibility, and oversight mechanisms—in shaping governance outcomes and reducing corruption risks. The interaction between institutional effectiveness and accountability is central to understanding how governance reforms translate into anti-corruption performance. This study focuses on ASEAN countries as the unit of analysis due to their diverse political systems and governance structures, making them a compelling case for comparative institutional analysis.

The study utilizes panel data from 2013 to 2023, allowing for the observation of both cross-country differences and temporal changes in governance

indicators. All variables are derived from the Worldwide Governance Indicators (WGI) and World Bank databases. To test the hypotheses, the study employs panel regression analysis, specifically fixed effect and interaction models, using Stata software version 17 as the primary statistical tool. The use of Stata enables robust estimation of both direct and moderating effects, while controlling for country-specific unobserved heterogeneity. This methodological approach is designed to provide empirical evidence on how institutional quality and accountability mechanisms jointly influence corruption outcomes across Southeast Asia.

To empirically examine the effect of government effectiveness on corruption and the moderating role of accountability, this study uses well-established indicators from reputable global governance datasets to measure the variables of interest. Corruption, as the dependent variable, is operationalized using the Control of Corruption Index from the Worldwide Governance Indicators (WGI) by the World Bank. This index captures perceptions of the extent to which public power is exercised for private gain, including both petty and grand forms of corruption. Higher values of the index reflect stronger control of corruption, i.e., lower corruption levels (Brusca et al., 2018; Khasawneh et al., 2025; Ramesh & Vinayagathan, 2024).

Government effectiveness, the independent variable, is also derived from the WGI and reflects the quality of public services, the capacity of the civil service, the independence of public institutions from political pressure, and the credibility of the government's commitment to policies (Ramesh & Vinayagathan, 2024a). This indicator is widely used in cross-national governance research and has demonstrated strong validity in explaining variations in institutional performance (Khasawneh et al., 2025).

The moderating variable, accountability, is measured using the Voice and Accountability Index from the same dataset. This index reflects perceptions of the extent to which a country's citizens are able to participate in selecting their government, as well as freedom of expression, freedom of association, and a free media (Mechkova et al., 2019b). It is a widely accepted proxy for societal and institutional accountability, especially in governance studies focusing on transparency and democratic practices (Khasawneh et al., 2025; Ortega et al., 2024; Ramesh & Vinayagathan, 2024). All indicators are measured annually and standardized on a scale from approximately -2.5 (weak performance) to +2.5 (strong performance), allowing for consistent comparison across countries and time.

Several control variables are included to isolate the main effects. Political stability captures the likelihood of political unrest or violence that could affect governance structures (Beju et al., 2024). GDP per capita is included to control for the effect of economic development on corruption (Gründler & Potrafke, 2019; Khasawneh et al., 2025). These control variables help reduce omitted variable bias and ensure the robustness.

To examine the relationship between government effectiveness and corruption, as well as the moderating role of accountability, this study employs a panel data regression model using annual data from ASEAN countries over the period 2013–2023. The use of panel data allows for the analysis of both cross-country and time-series variations, accounting for country-specific characteristics

and unobserved heterogeneity. The first model tests the direct effect of government effectiveness on corruption. The second model introduces accountability as a moderating variable by including an interaction term between government effectiveness and accountability.

The models are specified as follows:

Model 1: Direct effect of government effectiveness on corruption

$$CoC_{it} = \alpha + \beta_1 Gov_Effic_{it} + \gamma_2 Pol_Sta_{it} + \gamma_3 GDP_{it} + \mu_i + \varepsilon_{it} \dots\dots\dots (1)$$

Model 2: Moderating role of accountability

$$CoC_{it} = \alpha + \beta_1 Gov_Effic_{it} + \beta_2 Voi_Acc_{it} + \beta_3 (Gov_Effic_{it} \times Voi_Acc_{it}) + \gamma_2 Pol_Sta_{it} + \gamma_3 GDP_{it} + \mu_i + \varepsilon_{it} \dots\dots\dots (2)$$

Where:

- CoC_{it} = Control of corruption in country
- Gov_Effic_{it} = Government effectiveness
- Voi_Acc_{it} = Accountability
- Gov_Effic_{it} × Voi_Acc_{it} = Interaction term for moderation
- Pol_Sta_{it} = Political stability (control variable)
- GDP_{it} = GDP per capita growth (control variable)
- μ_i = Country fixed effects
- ε_{it} = Error term

RESULTS AND DISCUSSION

Table 1. Descriptive Statistics

Variable	N	Mean	Std. Dev.	Min	Max
CoC	114	-0.2757	0.8948	-1.3571	2.1395
Gov_Effic	114	0.0555	0.9827	-1.7528	2.3175
Voi_Acc	114	-0.6269	0.7058	-1.8436	0.4898
GDP	114	25.396	1.8768	21.057	27.947
Pol_Sta	114	-0.0926	0.8221	-2.1957	1.5991

Table 1 reports the statistical descriptive for all variables in this study. The sample comprises 114 country-year observations during 2013 – 2023.

Table 1 show the descriptive statistics for the variables used in this study, based on 114 observations from ASEAN countries between 2013 and 2023, reveal notable variation in governance indicators. The control of corruption (CoC) index has a mean of -0.2757 (SD= 0.8948), with values ranging from -1.3571 to 2.1395, indicating that while some countries show relatively strong anti-corruption performance, others experience persistent corruption. Government effectiveness (Gov_Effic) averages 0.0555 (SD= 0.9827), ranging from -1.7528 to 2.3175, suggesting substantial disparity in public sector performance across the region. The voice and accountability (Voi_Acc) index has a negative mean of -0.6269 (SD= 0.7058), reflecting limited civic participation and media freedom in many ASEAN countries, with scores between -1.8436 and 0.4898. GDP per capita growth (GDP) records a mean of 25.396 (SD= 1.8768), with values spanning from 21.057 to 27.947, indicating large economic gaps among member states. Lastly, political stability

(Pol_Sta) shows a near-neutral average of -0.0926 (SD= 0.8221), ranging from -2.1957 to 1.5991, pointing to varying degrees of political risk and stability within the region.

Table 2. Regresion Result

Variables	Coefficient	t-value	p-value	Decision
Gov_Effc	0.2465	3.52	0.001*	Supported
Gov_Effc x Voi_Acc	0.0655	1.74	0.086***	Supported
Voi_Acc	0.3239	6.11	0.000	
GDP	0.0052	0.11	0.916	
Pol_Sta	-0.0345	-0.87	0.385	

Notes: *Significant at the 1% level; **significant at the 5% level ***significant at the 10% level

The empirical findings of this study provide robust support for the argument that government effectiveness significantly reduces corruption within ASEAN countries. This is evident from the statistically significant and positive coefficient of government effectiveness, which suggests that when governments are more capable of delivering public services, maintaining policy consistency, and managing public institutions effectively, the level of corruption tends to decline. This result is consistent with institutional theory (North, 1990), which posits that formal institutions including rule enforcement, bureaucratic structure, and administrative quality shape the incentives and behavior of public officials. Effective governments typically exhibit higher administrative professionalism, reduced bureaucratic discretion, and streamlined service delivery, all of which decrease opportunities for corrupt practices (Kaufmann et al., 2011; Khasawneh et al., 2025). For instance, merit-based recruitment systems, performance-oriented public agencies, and robust monitoring systems limit rent-seeking behavior by reducing ambiguity and opportunities for abuse of power.

In the context of ASEAN countries, this finding holds particular relevance, as governance quality varies widely across the region. While countries like Singapore are often cited as models of effective bureaucracy and low corruption due to their emphasis on performance-based institutions and regulatory transparency, others face challenges in public service delivery and institutional independence. The results indicate that improving technical aspects of governance alone can make a meaningful difference in curbing corruption. However, institutional effectiveness does not function in isolation. This study reveals that its impact is significantly enhanced when paired with strong accountability mechanisms.

The moderating effect of accountability as measured through the Voice and Accountability Index is also statistically significant, albeit at the 10% level, indicating that accountability strengthens the negative relationship between

government effectiveness and corruption. In other words, the ability of an effective government to control corruption is significantly amplified when supported by strong accountability mechanisms that ensure transparency and institutional responsiveness. This finding aligns with the concept of "horizontal and societal accountability", whereby non-governmental actors and democratic institutions create additional layers of monitoring and pressure on public officials (Bauhr & Grimes, 2017). Without such mechanisms, even capable governments may operate opaquely, and their effectiveness might be diverted or undermined by entrenched interests.

This interaction effect also reflects recent empirical findings in emerging and transitional democracies, where accountability acts as a catalyst, transforming institutional competence into tangible anti-corruption outcomes (Khasawneh et al., 2025; Mechkova et al., 2019b). For instance, in environments characterized by strong accountability, citizens can report abuses, demand reforms, and participate in monitoring, thereby reinforcing the deterrent effect of formal institutional rules. Conversely, in authoritarian regimes where accountability is weak, improvements in government efficiency may not be enough to curb corruption if public officials are not answerable to the population or independent oversight bodies.

Conversely, in authoritarian or hybrid regimes where accountability is weak or selectively enforced, gains in bureaucratic efficiency or institutional effectiveness may not necessarily lead to meaningful reductions in corruption. In such contexts, state institutions may function effectively on paper, delivering services or managing public budgets, but without sufficient oversight, these systems may still be manipulated for private or political gain. Public officials may operate with relative impunity, shielded by weak rule-of-law protections, politicized enforcement agencies, or suppressed media. This disconnect between institutional capacity and ethical governance underscores the context-dependent nature of anti-corruption reforms, where the success of government effectiveness hinges on its alignment with broader accountability ecosystems. As such, the presence of a responsive, transparent, and participatory governance environment is essential to ensuring that improvements in institutional quality translate into sustained corruption control.

CONCLUSION

This study concludes that government effectiveness plays a critical role in reducing corruption within ASEAN countries, but its influence is not absolute—it is significantly conditioned by the presence and strength of accountability mechanisms. The empirical results suggest that improvements in institutional capacity, bureaucratic quality, and public service delivery are essential components of anti-corruption efforts, yet they must be reinforced by transparent oversight, citizen participation, and institutional checks to generate meaningful and sustained outcomes. The interaction between government effectiveness and accountability reflects the complexity of governance systems, particularly in politically diverse and administratively uneven contexts such as Southeast Asia. By empirically validating this interaction, the study contributes to Institutional Theory by emphasizing that institutional performance is not only shaped by internal capacity but also by external legitimacy, responsiveness, and scrutiny.

These findings address a significant gap in the literature and offer a nuanced theoretical and empirical framework for understanding how governance structures influence corruption control in emerging economies. Nevertheless, the conclusions are carefully framed within the limits of the data, analytical scope, and methodological design used in the study.

Despite its contributions, this research has several limitations that warrant consideration. First, the use of perception-based indicators—while widely accepted may not fully reflect on-the-ground realities or de facto governance outcomes. Second, by focusing on national-level panel data, the analysis may obscure important subnational variations in institutional strength and corruption dynamics, especially in large or decentralized states. Third, the moderating role of accountability, while statistically supported, showed relatively modest significance, suggesting that its influence may vary depending on country-specific political, cultural, or institutional factors not captured in this model. Additionally, the study does not account for informal institutions, elite networks, or variations in enforcement that could shape corruption practices in nuanced ways. Therefore, future research is encouraged to adopt mixed-method approach—including in-depth case studies, interviews, or local governance audits—to explore these dynamics more deeply. Research could also benefit from examining the role of digital tools, such as e-governance platforms, open data systems, and real-time audit technologies, in enhancing both government effectiveness and public accountability. Finally, comparative analyses across regions or regime types could offer further insights into whether and how these relationships hold beyond the ASEAN context, contributing to a more generalizable theory of institutional anti-corruption effectiveness.

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<p style="text-align: center;">ABSTRACT</p> <p>This study aims to examine the effect of government effectiveness on corruption in ASEAN countries and to assess the moderating role of accountability in this relationship. Using a panel data covering the period 2013–2023, the study measures variables through the World Governance Indicators (WGI) and applies panel regression analysis. The findings show that government effectiveness has a significant negative effect on corruption, indicating that improved institutional capacity and public service delivery can effectively reduce corrupt practices. Furthermore, accountability positively moderates the relationship, suggesting that the impact of government effectiveness on corruption control is stronger in environments with greater public oversight and citizen engagement. These results support institutional theory and offer empirical evidence that successful anti-corruption reforms require the synergy of institutional strength and robust accountability mechanisms.</p>	
Keywords:	Government Effectiveness; Corruption; Accountability
<p style="text-align: center;"><i>Bagaimana Akuntabilitas Membentuk Dampak Efektivitas Pemerintah terhadap Hasil Pemberantasan Korupsi</i></p> <p style="text-align: center;">ABSTRAK</p> <p>Penelitian ini bertujuan untuk menguji pengaruh efektivitas pemerintahan terhadap tingkat korupsi di negara-negara ASEAN, serta peran moderasi dari akuntabilitas dalam hubungan tersebut. Penelitian ini mengukur variabel melalui indikator World Governance Indicators (WGI) dan menganalisis data dengan regresi data panel selama periode 2013–2023. Hasil penelitian menunjukkan bahwa efektivitas pemerintahan berpengaruh negatif signifikan terhadap korupsi, yang berarti bahwa peningkatan kapasitas kelembagaan dan layanan publik mampu menekan praktik korupsi. Selain itu, akuntabilitas terbukti memoderasi hubungan tersebut secara positif, di mana pengaruh efektivitas pemerintahan terhadap pengendalian korupsi menjadi lebih kuat dalam konteks pemerintahan yang lebih akuntabel. Temuan ini memperkuat teori institusional dan memberikan kontribusi empiris bahwa keberhasilan reformasi antikorupsi memerlukan sinergi antara kapasitas institusional dan mekanisme pengawasan publik.</p>	
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INTRODUCTION

Corruption remains a persistent and deeply rooted issue across many ASEAN countries, undermining development, weakening institutions, and eroding public trust in governance (Caiden, 2011). High-profile scandals such as the 1Malaysia Development Berhad (1MDB) case in Malaysia have revealed systemic failures in oversight and accountability, involving billions of dollars misappropriated from public funds (Jones, 2020). Similarly, in Indonesia, the weakening of the Corruption Eradication Commission (KPK) through legislative revisions has sparked concerns about declining political will to combat corruption and its impact on democratic institutions (Warburton, 2020). These incidents highlight how corruption not only disrupts economic efficiency but also threatens political stability and citizen confidence in the rule of law (Wang, 2016). The persistence of such problems in the region reflects deeper governance challenges, particularly in ensuring government effectiveness and enforcing accountability mechanisms.

Recent studies reaffirm that government effectiveness defined by the quality of public services, civil service capacity, and policy credibility serves as a critical factor in reducing corruption (Andrews et al., 2017; Kaufmann et al., 2011). Efficient governments limit opportunities for rent-seeking by reducing bureaucratic discretion and ensuring consistent policy implementation (Khasawneh et al., 2025). In ASEAN, variations in government effectiveness explain substantial differences in corruption levels: Singapore's low corruption is attributed to high administrative competence and strict enforcement (Quah, 2020), while countries such as Myanmar and Cambodia suffer from weak institutions and widespread corruption (Khan et al., 2019; Williams & Billon, 2017). This highlights that improving technical governance capacity alone may not be sufficient. Recent findings suggest that accountability mechanisms such as citizen voice, audit institutions, and media freedom are essential complements to institutional effectiveness, as they provide external checks on power (Bauhr & Grimes, 2017; Fox, 2007; Mechkova et al., 2019). Empirical studies from Indonesia and Vietnam show that the presence or absence of strong accountability measures significantly shapes the success of anti-corruption efforts (Hoa et al., 2023; Parra et al., 2021; Vyatra & Payamta, 2020). In some contexts, however, accountability has shown inconsistent effects. Saputra & Setiawan (2021) found no clear link between accountability indicators and corruption in Indonesia. These mixed results point to the need for a more nuanced understanding of how accountability interacts with government effectiveness, rather than treating each in isolation.

Institutional theory offers a foundational lens through which to understand the relationship between government effectiveness and corruption. This theory posits that institutional quality reflected in the strength, coherence, and credibility of rules and enforcement mechanisms shapes actor behavior in political and economic systems (North, 1990). In countries where government institutions are strong and effective, bureaucracies are more likely to act in accordance with formal rules, thereby reducing opportunities for corruption (Dahlström et al., 2012). Government effectiveness, as a core dimension of institutional quality, reflects the capability of the public sector to deliver services, implement policies, and manage resources efficiently all of which are critical for deterring corrupt behavior (Kaufmann et al., 2011). Institutional theory also suggests that legitimacy and rule-based governance create systemic pressures that discourage discretionary actions

and rent-seeking practices among public officials. However, the presence of accountability mechanisms can further strengthen institutional control over corruption by increasing transparency, enabling citizen oversight, and enhancing the responsiveness of public officials (Bauhr & Grimes, 2014).

In environments where institutions are strong, transparent, and effectively implemented, public officials are less likely to engage in corrupt behavior because the risks and costs outweigh the benefits (Mungiu-Pippidi, 2018). Government effectiveness is a critical dimension of institutional quality, encompassing the competence of the bureaucracy, the reliability of public service delivery, and the consistency of policy implementation (Kaufmann et al., 2011). According to institutional theory, effective institutions generate normative and coercive pressures that constrain opportunistic behavior, thereby reducing corruption (Lozano et al., 2022).

Corruption is widely conceptualized as the misuse of entrusted power for private gain, and it continues to be a critical barrier to governance effectiveness, economic development, and institutional trust, particularly in emerging economies (Heywood & Rose, 2013; Mungiu-Pippidi, 2018). Contemporary scholarship has shifted towards understanding corruption as a collective action problem embedded within institutional weaknesses rather than simply as a principal-agent failure (Persson et al., 2019). In this framework, when corrupt practices become systemic and normalized, individuals are less likely to report or resist corruption due to expectations of impunity and lack of trust in formal mechanisms (Mungiu-Pippidi, 2018). In Southeast Asia, the variation in corruption intensity is often attributed to differences in public sector governance, political openness, and bureaucratic efficiency, with countries like Singapore consistently outperforming others due to a meritocratic and transparent state apparatus (Khan et al., 2019).

Accountability serves as a critical institutional mechanism for curbing corruption by ensuring that public officials are answerable for their actions and that misuse of power is subject to oversight and sanction. Recent studies emphasize that effective accountability whether vertical, horizontal, or social is essential for constraining corrupt behavior, particularly in settings with weak institutional enforcement (Mechkova et al., 2019). Social accountability, supported by civil society organizations and digital platforms, has proven increasingly effective in promoting transparency and mobilizing public scrutiny (Bauhr & Grimes, 2017).

In emerging economies such as Indonesia, the combination of institutional reform and citizen engagement has shown promising results in reducing corruption, especially where legal frameworks are complemented by media freedom and public pressure. Furthermore, the role of communication and transparency in strengthening institutional accountability has gained traction, with evidence showing that proactive information disclosure deters corrupt practices and enhances trust in governance. Accountability is not merely a governance output but a dynamic moderating force that amplifies or constrains the effectiveness of anti-corruption strategies depending on institutional quality, enforcement capacity, and political will (de Sousa et al., 2023).

Moreover, accountability acts as a crucial moderating variable that conditions the success of government effectiveness in controlling corruption. Even

when public institutions demonstrate high levels of efficiency and service delivery, the absence of mechanisms to monitor and evaluate actions can allow corrupt behavior to persist under a veneer of institutional competence (Sovacool et al., 2019). Research indicates that the presence of robust accountability frameworks enhances the credibility of anti-corruption policies by ensuring consistent enforcement and reducing impunity for misconduct. This is particularly relevant in countries with hybrid regimes or limited democratic consolidation, where state institutions may function effectively on paper but fail in practice due to elite capture or selective enforcement (Mechkova et al., 2019). In such contexts, transparency reforms and third-party oversight such as audits, public procurement scrutiny, and civil society watchdogs serve as checks that align administrative performance with ethical standards (de Sousa et al., 2023). As such, accountability not only increases institutional legitimacy but also sustains the long-term effectiveness of governance interventions aimed at reducing corruption.

The objective of this study is to analyze how the interaction between government effectiveness and accountability influences corruption levels across ASEAN countries, with the aim of offering both theoretical enrichment and practical implications for institutional reform. Rather than examining governance dimensions in isolation, this study emphasizes the importance of their interdependence, arguing that the ability of public institutions to reduce corruption depends not only on their administrative capacity but also on the existence of transparent, participatory, and enforceable accountability frameworks. This approach moves beyond conventional governance assessments by considering the conditional effects that emerge when state performance interacts with citizen oversight and institutional checks. The research addresses a key gap in the literature by focusing on how institutional design and democratic mechanisms converge to shape governance outcomes in politically diverse, rapidly developing contexts.

By doing so, the study contributes to a more comprehensive and context-sensitive framework for understanding institutional anti-corruption dynamics. It seeks to uncover whether and how government effectiveness can be translated into tangible corruption control, depending on the degree to which accountability is embedded in a country's governance system. The findings are expected to inform policymakers, reform advocates, and international development organizations by highlighting the conditions under which institutional strength leads to improved governance outcomes. In the context of Southeast Asia, where governance quality and democratic maturity vary significantly from one country to another, this research has particular relevance. It emphasizes that effective anti-corruption strategies must be holistic, combining internal state capacity with external monitoring mechanisms to ensure not only efficient service delivery but also transparency, answerability, and public trust.

Empirical studies grounded in institutional theory have shown that countries with higher levels of government effectiveness tend to experience lower corruption levels due to more robust checks and balances, administrative professionalism, and policy credibility (Gründler & Potrafke, 2019). In the context of emerging economies, where institutional fragility often enables rent-seeking, strengthening government effectiveness can directly disrupt corrupt networks by increasing transparency, reducing discretion, and enforcing sanctions. Khasawneh

et al. (2025) using dynamic panel data from BRICS countries, confirm that government effectiveness has a significant and negative effect on corruption both in the short and long term, highlighting the importance of institutional coherence and enforcement. Therefore, consistent with institutional theory and supported by empirical evidence, the following hypothesis is proposed:

H₁: Government effectiveness has a significant negative effect on corruption.

Government effectiveness, as a dimension of institutional quality, reflects the ability of the state to design, implement, and enforce sound public policies without undue political interference (Kaufmann et al., 2011). Empirical studies confirm that effective governments characterized by competent bureaucracies and credible policy execution tend to exhibit lower levels of corruption due to reduced discretion and enhanced enforcement (Gründler & Potrafke, 2019). However, the mere presence of government effectiveness does not automatically guarantee reduced corruption unless it is supported by robust accountability mechanisms (Bauhr & Grimes, 2017). Accountability whether horizontal through institutional checks, or social through civil society and media oversight ensures that government effectiveness translates into actual deterrents against corruption. In environments where accountability is weak, even highly effective governments may struggle to curb corruption due to a lack of transparency and monitoring (Mechkova et al., 2019a). Conversely, strong accountability frameworks enhance the impact of government effectiveness by reinforcing enforcement mechanisms and promoting integrity in public service (Sovacool et al., 2019). For instance, in BRICS countries, it has been observed that the effectiveness of anti-corruption strategies significantly improves when government efficiency operates within a context of institutional accountability (Khasawneh et al., 2025). Accordingly, when accountability is high, the negative relationship between government effectiveness and corruption is expected to be stronger.

H₂: Accountability positively moderates the relationship between government effectiveness and corruption.

RESEARCH METHODS

This study adopts a quantitative explanatory research design to examine the effect of government effectiveness on corruption, with accountability serving as a moderating variable. The analysis is framed within Institutional Theory, which highlights the importance of formal institutions—such as the quality of public administration, policy credibility, and oversight mechanisms—in shaping governance outcomes and reducing corruption risks. The interaction between institutional effectiveness and accountability is central to understanding how governance reforms translate into anti-corruption performance. This study focuses on ASEAN countries as the unit of analysis due to their diverse political systems and governance structures, making them a compelling case for comparative institutional analysis.

The study utilizes panel data from 2013 to 2023, allowing for the observation of both cross-country differences and temporal changes in governance indicators. All variables are derived from the Worldwide Governance Indicators (WGI) and World Bank databases. To test the hypotheses, the study employs panel regression analysis, specifically fixed effect and interaction models, using Stata software version 17 as the primary statistical tool. The use of Stata enables robust

estimation of both direct and moderating effects, while controlling for country-specific unobserved heterogeneity. This methodological approach is designed to provide empirical evidence on how institutional quality and accountability mechanisms jointly influence corruption outcomes across Southeast Asia.

To empirically examine the effect of government effectiveness on corruption and the moderating role of accountability, this study uses well-established indicators from reputable global governance datasets to measure the variables of interest. Corruption, as the dependent variable, is operationalized using the Control of Corruption Index from the Worldwide Governance Indicators (WGI) by the World Bank. This index captures perceptions of the extent to which public power is exercised for private gain, including both petty and grand forms of corruption. Higher values of the index reflect stronger control of corruption, i.e., lower corruption levels (Brusca et al., 2018; Khasawneh et al., 2025; Ramesh & Vinayagathan, 2024).

Government effectiveness, the independent variable, is also derived from the WGI and reflects the quality of public services, the capacity of the civil service, the independence of public institutions from political pressure, and the credibility of the government's commitment to policies (Ramesh & Vinayagathan, 2024a). This indicator is widely used in cross-national governance research and has demonstrated strong validity in explaining variations in institutional performance (Khasawneh et al., 2025).

The moderating variable, accountability, is measured using the Voice and Accountability Index from the same dataset. This index reflects perceptions of the extent to which a country's citizens are able to participate in selecting their government, as well as freedom of expression, freedom of association, and a free media (Mechkova et al., 2019b). It is a widely accepted proxy for societal and institutional accountability, especially in governance studies focusing on transparency and democratic practices (Khasawneh et al., 2025; Ortega et al., 2024; Ramesh & Vinayagathan, 2024). All indicators are measured annually and standardized on a scale from approximately -2.5 (weak performance) to +2.5 (strong performance), allowing for consistent comparison across countries and time.

Several control variables are included to isolate the main effects. Political stability captures the likelihood of political unrest or violence that could affect governance structures (Beju et al., 2024). GDP per capita is included to control for the effect of economic development on corruption (Gründler & Potrafke, 2019; Khasawneh et al., 2025). These control variables help reduce omitted variable bias and ensure the robustness.

To examine the relationship between government effectiveness and corruption, as well as the moderating role of accountability, this study employs a panel data regression model using annual data from ASEAN countries over the period 2013–2023. The use of panel data allows for the analysis of both cross-country and time-series variations, accounting for country-specific characteristics and unobserved heterogeneity. The first model tests the direct effect of government effectiveness on corruption. The second model introduces accountability as a moderating variable by including an interaction term between government effectiveness and accountability.

The models are specified as follows:

Model 1: Direct effect of government effectiveness on corruption

$$CoC_{it} = \alpha + \beta_1 Gov_Effc_{it} + \gamma_2 Pol_Sta_{it} + \gamma_3 GDP_{it} + \mu_i + \varepsilon_{it} \dots\dots\dots (1)$$

Model 2: Moderating role of accountability

$$CoC_{it} = \alpha + \beta_1 Gov_Effc_{it} + \beta_2 Voi_Acc_{it} + \beta_3 (Gov_Effc_{it} \times Voi_Acc_{it}) + \gamma_2 Pol_Sta_{it} + \gamma_3 GDP_{it} + \mu_i + \varepsilon_{it} \dots\dots\dots (2)$$

Where:

CoC _{it}	= Control of corruption in country
Gov_Effc _{it}	= Government effectiveness
Voi_Acc _{it}	= Accountability
Gov_Effc _{it} × Voi_Acc _{it}	= Interaction term for moderation
Pol_Sta _{it}	= Political stability (control variable)
GDP _{it}	= GDP per capita growth (control variable)
μ _i	= Country fixed effects
ε _{it}	= Error term

RESULTS AND DISCUSSION

Table 1. Descriptive Statistics

Variable	N	Mean	Std. Dev.	Min	Max
CoC	114	-0.2757	0.8948	-1.3571	2.1395
Gov_Effc	114	0.0555	0.9827	-1.7528	2.3175
Voi_Acc	114	-0.6269	0.7058	-1.8436	0.4898
GDP	114	25.396	1.8768	21.057	27.947
Pol_Sta	114	-0.0926	0.8221	-2.1957	1.5991

Table 1 reports the statistical descriptive for all variables in this study. The sample comprises 114 country-year observations during 2013 – 2023.

Table 1 show the descriptive statistics for the variables used in this study, based on 114 observations from ASEAN countries between 2013 and 2023, reveal notable variation in governance indicators. The control of corruption (CoC) index has a mean of -0.2757 (SD= 0.8948), with values ranging from -1.3571 to 2.1395, indicating that while some countries show relatively strong anti-corruption performance, others experience persistent corruption. Government effectiveness (Gov_Effc) averages 0.0555 (SD= 0.9827), ranging from -1.7528 to 2.3175, suggesting substantial disparity in public sector performance across the region. The voice and accountability (Voi_Acc) index has a negative mean of -0.6269 (SD= 0.7058), reflecting limited civic participation and media freedom in many ASEAN countries, with scores between -1.8436 and 0.4898. GDP per capita growth (GDP) records a mean of 25.396 (SD= 1.8768), with values spanning from 21.057 to 27.947, indicating large economic gaps among member states. Lastly, political stability (Pol_Sta) shows a near-neutral average of -0.0926 (SD= 0.8221), ranging from -2.1957 to 1.5991, pointing to varying degrees of political risk and stability within the region.

Table 2. Regresion Result

Variables	Coefficient	t-value	p-value	Decission
Gov_Effc	0.2465	3.52	0.001*	Supported
Gov_Effc x Voi_Acc	0.0655	1.74	0.086***	Supported
Voi_Acc	0.3239	6.11	0.000	
GDP	0.0052	0.11	0.916	
Pol_Sta	-0.0345	-0.87	0.385	

*Notes: *Significant at the 1% level; **significant at the 5% level ***significant at the 10% level*

The empirical findings of this study provide robust support for the argument that government effectiveness significantly reduces corruption within ASEAN countries. This is evident from the statistically significant and positive coefficient of government effectiveness, which suggests that when governments are more capable of delivering public services, maintaining policy consistency, and managing public institutions effectively, the level of corruption tends to decline. This result is consistent with institutional theory (North, 1990), which posits that formal institutions including rule enforcement, bureaucratic structure, and administrative quality shape the incentives and behavior of public officials. Effective governments typically exhibit higher administrative professionalism, reduced bureaucratic discretion, and streamlined service delivery, all of which decrease opportunities for corrupt practices (Kaufmann et al., 2011; Khasawneh et al., 2025). For instance, merit-based recruitment systems, performance-oriented public agencies, and robust monitoring systems limit rent-seeking behavior by reducing ambiguity and opportunities for abuse of power.

In the context of ASEAN countries, this finding holds particular relevance, as governance quality varies widely across the region. While countries like Singapore are often cited as models of effective bureaucracy and low corruption due to their emphasis on performance-based institutions and regulatory transparency, others face challenges in public service delivery and institutional independence. The results indicate that improving technical aspects of governance alone can make a meaningful difference in curbing corruption. However, institutional effectiveness does not function in isolation. This study reveals that its impact is significantly enhanced when paired with strong accountability mechanisms.

The moderating effect of accountability as measured through the Voice and Accountability Index is also statistically significant, albeit at the 10% level, indicating that accountability strengthens the negative relationship between government effectiveness and corruption. In other words, the ability of an effective government to control corruption is significantly amplified when supported by strong accountability mechanisms that ensure transparency and institutional responsiveness. This finding aligns with the concept of "horizontal and societal accountability", whereby non-governmental actors and democratic institutions create additional layers of monitoring and pressure on public officials (Bauhr & Grimes, 2017). Without such mechanisms, even capable governments may operate

opaquely, and their effectiveness might be diverted or undermined by entrenched interests.

This interaction effect also reflects recent empirical findings in emerging and transitional democracies, where accountability acts as a catalyst, transforming institutional competence into tangible anti-corruption outcomes (Khasawneh et al., 2025; Mechkova et al., 2019b). For instance, in environments characterized by strong accountability, citizens can report abuses, demand reforms, and participate in monitoring, thereby reinforcing the deterrent effect of formal institutional rules. Conversely, in authoritarian regimes where accountability is weak, improvements in government efficiency may not be enough to curb corruption if public officials are not answerable to the population or independent oversight bodies

Conversely, in authoritarian or hybrid regimes where accountability is weak or selectively enforced, gains in bureaucratic efficiency or institutional effectiveness may not necessarily lead to meaningful reductions in corruption. In such contexts, state institutions may function effectively on paper, delivering services or managing public budgets, but without sufficient oversight, these systems may still be manipulated for private or political gain. Public officials may operate with relative impunity, shielded by weak rule-of-law protections, politicized enforcement agencies, or suppressed media. This disconnect between institutional capacity and ethical governance underscores the context-dependent nature of anti-corruption reforms, where the success of government effectiveness hinges on its alignment with broader accountability ecosystems. As such, the presence of a responsive, transparent, and participatory governance environment is essential to ensuring that improvements in institutional quality translate into sustained corruption control.

CONCLUSION

This study concludes that government effectiveness plays a critical role in reducing corruption within ASEAN countries, but its influence is not absolute—it is significantly conditioned by the presence and strength of accountability mechanisms. The empirical results suggest that improvements in institutional capacity, bureaucratic quality, and public service delivery are essential components of anti-corruption efforts, yet they must be reinforced by transparent oversight, citizen participation, and institutional checks to generate meaningful and sustained outcomes. The interaction between government effectiveness and accountability reflects the complexity of governance systems, particularly in politically diverse and administratively uneven contexts such as Southeast Asia. By empirically validating this interaction, the study contributes to Institutional Theory by emphasizing that institutional performance is not only shaped by internal capacity but also by external legitimacy, responsiveness, and scrutiny. These findings address a significant gap in the literature and offer a nuanced theoretical and empirical framework for understanding how governance structures influence corruption control in emerging economies. Nevertheless, the conclusions are carefully framed within the limits of the data, analytical scope, and methodological design used in the study.

Despite its contributions, this research has several limitations that warrant consideration. First, the use of perception-based indicators—while widely accepted may not fully reflect on-the-ground realities or de facto governance

outcomes. Second, by focusing on national-level panel data, the analysis may obscure important subnational variations in institutional strength and corruption dynamics, especially in large or decentralized states. Third, the moderating role of accountability, while statistically supported, showed relatively modest significance, suggesting that its influence may vary depending on country-specific political, cultural, or institutional factors not captured in this model. Additionally, the study does not account for informal institutions, elite networks, or variations in enforcement that could shape corruption practices in nuanced ways. Therefore, future research is encouraged to adopt mixed-method approaches—including in-depth case studies, interviews, or local governance audits—to explore these dynamics more deeply. Research could also benefit from examining the role of digital tools, such as e-governance platforms, open data systems, and real-time audit technologies, in enhancing both government effectiveness and public accountability. Finally, comparative analyses across regions or regime types could offer further insights into whether and how these relationships hold beyond the ASEAN context, contributing to a more generalizable theory of institutional anti-corruption effectiveness.

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b	Ada Ringkasan metode	√	
c	Ada Hasil penelitian (termasuk temuan baru)	√	
d	Ada Kesimpulan dan implikasi (Opsional)	√	
e	Ada Kata kunci sebanyak 3-5 kata/Frasa (Mak 5 kata/frasa) dan relevan dengan inti penelitian	√	
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a	Ada Latar belakang penelitian	√	
b	Ada kajian singkat literatur primer atau sekender dari penelitian terbaru & relevan dengan tema riset	√	
c	Ada <i>Gap analysis</i> atau <i>research gap</i> terkait sisi penting atau tidaknya riset dan apa keunikan atau kebaruan riset ini dibanding riset2 sebelumnya sebagai <i>state of the art/novelty research</i> . Minimal sajikan tujuan penelitian	√	
d	Ada hipotesis yang didahului oleh kajain teori dan empiris dari riset-riset sebelumnya yang mendukung hipotesis	√	
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Gambar dan tabel ditampilkan dengan baik dan jelas, serta dapat meningkatkan pemahaman mengenai informasi yang ditampilkan

5 (Sangat Baik Sekali)

Kesimpulan telah merangkum tujuan artikel dan interpretasi hasil

5 (Sangat Baik Sekali)

Tata bahasa, penulisan artikel menggunakan standar yang baik

5 (Sangat Baik Sekali)

Jumlah & penulisan referensi sesuai dengan syarat penulisan ilmiah (minimal 15 artikel & 80% artikel dari publikasi terbaru)

5 (Sangat Baik Sekali)

Komentar Reviewer untuk Penulis

1. Abstrak

Sudah sesuai

2. Pendahuluan (Riset gap/*novelty/state of the art*/tujuan penelitian)

Penulis sudah menyampaikan riset gap dengan baik, konsep teori dan bangunan model moderasi, namun sayang sekali hanya menguji satu variabel independen, sementara model bisa dikembangkan lagi

3. Metode Penelitian (populasi, sampel, pengukuran variable, dan alat analisis utama)

Cukup jelas

4. Hasil Penelitian (deskripsi temuan/kajian saintifik dari finding-nya/perbandingan dengan hasil riset-riset sebelumnya)

- Pada hasil uji, koefisien regresi bertanda positif, sementara pada rumusan hipotesis memiliki arah negative. Hal ini sebaiknya dijelaskan oleh penulis jika berkaitan dengan proksi yang digunakan (misal WGI, skor tinggi artinya persepsi korupsi rendah). Nah apakah ini berkaitan dengan interpretasi pada hasil, karena jika disimpulkan sepihak maka hipotesis seharusnya ditolak (sebab berlawanan arah)
- Interpretasi atas penggunaan variabel control sebaiknya dijelaskan oleh penulis, meskipun tidak dihipotesiskan, ini untuk menjawab alasan peneliti menggunakan variabel control tersebut (apakah tujuan kontrolnya tercapai?)

5. Simpulan (dan Saran)

Cukup jelas

↩ Reply

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Kriteria Evaluasi (bisa tanda x atau √)

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Judul Artikel (Maksimal 15 Kata):

	Kriteria penilaian artikel	Nilai Evaluasi				
		1	2	3	4	5
1	Abstrak dengan jelas dapat merangkum isi artikel (tujuan penelitian, Populasi atau sampel, Alat analisis, Hasil & simpulan)					
2	Latar belakang artikel memiliki riset <i>gap</i> dan referensi yang baik					
3	Artikel membahas topik terkini dan akan menarik minat pembaca					
4	Isi artikel memberikan kontribusi nilai keberagaman Ilmu Akuntansi					
5	Isi artikel memiliki penataan yang baik & pemaparan materi yang jelas					
6	Gambar dan tabel ditampilkan dengan baik dan jelas, serta dapat meningkatkan pemahaman mengenai informasi yang ditampilkan					
7	Kesimpulan telah merangkum tujuan artikel dan interpretasi hasil					
8	Tata bahasa, penulisan artikel menggunakan standar yang baik					
9	Jumlah & penulisan referensi sesuai dengan syarat penulisan ilmiah (minimal 15 artikel & 80% artikel dari publikasi terbaru)					

Komentar Reviewer untuk Penulis:

- 1) Abstrak
Sudah sesuai
- 2) Pendahuluan (Riset *gap*/ *novelty*/ *state of the art*/ tujuan penelitian)
Penulis sudah menyampaikan riset *gap* dengan baik, konsep teori dan bangunan model moderasi, namun sayang sekali hanya menguji satu variabel independen, sementara model bisa dikembangkan lagi
- 3) Metode Penelitian (populasi, sampel, pengukuran variable, dan alat analisis utama)
Cukup jelas.
- 4) Hasil Penelitian (deskripsi temuan/ kajian saintifik dari finding-nya/ perbandingan dengan hasil riset-riset sebelumnya)
 - Pada hasil uji, koefisien regresi bertanda positif, sementara pada rumusan hipotesis memiliki arah negative. Hal ini sebaiknya dijelaskan oleh penulis jika berkaitan dengan proksi yang digunakan (misal WGI, skor tinggi artinya persepsi korupsi rendah). Nah apakah ini berkaitan dengan interpretasi pada hasil, karena jika disimpulkan sepihak maka hipotesis seharusnya ditolak (sebab berlawanan arah)
 - Interpretasi atas penggunaan variabel control sebaiknya dijelaskan oleh penulis, meskipun tidak dihipotesiskan, ini untuk menjawab alasan peneliti menggunakan variabel control tersebut (apakah tujuan kontrolnya tercapai?)
- 5) Simpulan (dan Saran)
Cukup jelas

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4	Dikirimkan ulang untuk review	
5	Ditolak untuk publikasi	

How Accountability Shapes the Impact of Government Effectiveness on Corruption Outcomes	
<p style="text-align: center;">ABSTRACT</p> <p>This study aims to examine the effect of government effectiveness on corruption in ASEAN countries and to assess the moderating role of accountability in this relationship. Using a panel data covering the period 2013–2023, the study measures variables through the World Governance Indicators (WGI) and applies panel regression analysis. The findings show that government effectiveness has a significant negative effect on corruption, indicating that improved institutional capacity and public service delivery can effectively reduce corrupt practices. Furthermore, accountability positively moderates the relationship, suggesting that the impact of government effectiveness on corruption control is stronger in environments with greater public oversight and citizen engagement. These results support institutional theory and offer empirical evidence that successful anti-corruption reforms require the synergy of institutional strength and robust accountability mechanisms.</p>	
Keywords:	Government Effectiveness; Corruption; Accountability
<p style="text-align: center;"><i>Bagaimana Akuntabilitas Membentuk Dampak Efektivitas Pemerintah terhadap Hasil Pemberantasan Korupsi</i></p> <p style="text-align: center;">ABSTRAK</p> <p>Penelitian ini bertujuan untuk menguji pengaruh efektivitas pemerintahan terhadap tingkat korupsi di negara-negara ASEAN, serta peran moderasi dari akuntabilitas dalam hubungan tersebut. Penelitian ini mengukur variabel melalui indikator World Governance Indicators (WGI) dan menganalisis data dengan regresi data panel selama periode 2013–2023. Hasil penelitian menunjukkan bahwa efektivitas pemerintahan berpengaruh negatif signifikan terhadap korupsi, yang berarti bahwa peningkatan kapasitas kelembagaan dan layanan publik mampu menekan praktik korupsi. Selain itu, akuntabilitas terbukti memoderasi hubungan tersebut secara positif, di mana pengaruh efektivitas pemerintahan terhadap pengendalian korupsi menjadi lebih kuat dalam konteks pemerintahan yang lebih akuntabel. Temuan ini memperkuat teori institusional dan memberikan kontribusi empiris bahwa keberhasilan reformasi antikorupsi memerlukan sinergi antara kapasitas institusional dan mekanisme pengawasan publik.</p>	
Kata Kunci:	Efektivitas Pemerintahan; Korupsi; Akuntabilitas
<p style="text-align: center;">Artikel dapat diakses : https://ojs.unud.ac.id/index.php/Akuntansi/index</p>	



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INTRODUCTION

Corruption remains a persistent and deeply rooted issue across many ASEAN countries, undermining development, weakening institutions, and eroding public trust in governance (Caiden, 2011). High-profile scandals such as the 1Malaysia Development Berhad (1MDB) case in Malaysia have revealed systemic failures in oversight and accountability, involving billions of dollars misappropriated from public funds (Jones, 2020). Similarly, in Indonesia, the weakening of the Corruption Eradication Commission (KPK) through legislative revisions has sparked concerns about declining political will to combat corruption and its impact on democratic institutions (Warburton, 2020). These incidents highlight how corruption not only disrupts economic efficiency but also threatens political stability and citizen confidence in the rule of law (Wang, 2016). The persistence of such problems in the region reflects deeper governance challenges, particularly in ensuring government effectiveness and enforcing accountability mechanisms.

Recent studies reaffirm that government effectiveness defined by the quality of public services, civil service capacity, and policy credibility serves as a critical factor in reducing corruption (Andrews et al., 2017; Kaufmann et al., 2011). Efficient governments limit opportunities for rent-seeking by reducing bureaucratic discretion and ensuring consistent policy implementation (Khasawneh et al., 2025). In ASEAN, variations in government effectiveness explain substantial differences in corruption levels: Singapore's low corruption is attributed to high administrative competence and strict enforcement (Quah, 2020), while countries such as Myanmar and Cambodia suffer from weak institutions and widespread corruption (Khan et al., 2019; Williams & Billon, 2017). This highlights that improving technical governance capacity alone may not be sufficient. Recent findings suggest that accountability mechanisms such as citizen voice, audit institutions, and media freedom are essential complements to institutional effectiveness, as they provide external checks on power (Bauhr & Grimes, 2017; Fox, 2007; Mechkova et al., 2019). Empirical studies from Indonesia and Vietnam show that the presence or absence of strong accountability measures significantly shapes the success of anti-corruption efforts (Hoa et al., 2023; Parra et al., 2021; Vyatra & Payamta, 2020). In some contexts, however, accountability has shown inconsistent effects. Saputra & Setiawan (2021) found no clear link between accountability indicators and corruption in Indonesia. These mixed results point to the need for a more nuanced understanding of how accountability interacts with government effectiveness, rather than treating each in isolation.

Institutional theory offers a foundational lens through which to understand the relationship between government effectiveness and corruption. This theory posits that institutional quality reflected in the strength, coherence, and credibility of rules and enforcement mechanisms shapes actor behavior in political and economic systems (North, 1990). In countries where government institutions are strong and effective, bureaucracies are more likely to act in accordance with formal rules, thereby reducing opportunities for corruption (Dahlström et al., 2012). Government effectiveness, as a core dimension of institutional quality, reflects the capability of the public sector to deliver services, implement policies, and manage resources efficiently all of which are critical for deterring corrupt behavior (Kaufmann et al., 2011). Institutional theory also suggests that legitimacy and rule-based governance create systemic pressures that discourage discretionary actions

and rent-seeking practices among public officials. However, the presence of accountability mechanisms can further strengthen institutional control over corruption by increasing transparency, enabling citizen oversight, and enhancing the responsiveness of public officials (Bauhr & Grimes, 2014).

In environments where institutions are strong, transparent, and effectively implemented, public officials are less likely to engage in corrupt behavior because the risks and costs outweigh the benefits (Mungiu-Pippidi, 2018). Government effectiveness is a critical dimension of institutional quality, encompassing the competence of the bureaucracy, the reliability of public service delivery, and the consistency of policy implementation (Kaufmann et al., 2011). According to institutional theory, effective institutions generate normative and coercive pressures that constrain opportunistic behavior, thereby reducing corruption (Lozano et al., 2022).

Corruption is widely conceptualized as the misuse of entrusted power for private gain, and it continues to be a critical barrier to governance effectiveness, economic development, and institutional trust, particularly in emerging economies (Heywood & Rose, 2013; Mungiu-Pippidi, 2018). Contemporary scholarship has shifted towards understanding corruption as a collective action problem embedded within institutional weaknesses rather than simply as a principal-agent failure (Persson et al., 2019). In this framework, when corrupt practices become systemic and normalized, individuals are less likely to report or resist corruption due to expectations of impunity and lack of trust in formal mechanisms (Mungiu-Pippidi, 2018). In Southeast Asia, the variation in corruption intensity is often attributed to differences in public sector governance, political openness, and bureaucratic efficiency, with countries like Singapore consistently outperforming others due to a meritocratic and transparent state apparatus (Khan et al., 2019).

Accountability serves as a critical institutional mechanism for curbing corruption by ensuring that public officials are answerable for their actions and that misuse of power is subject to oversight and sanction. Recent studies emphasize that effective accountability whether vertical, horizontal, or social is essential for constraining corrupt behavior, particularly in settings with weak institutional enforcement (Mechkova et al., 2019). Social accountability, supported by civil society organizations and digital platforms, has proven increasingly effective in promoting transparency and mobilizing public scrutiny (Bauhr & Grimes, 2017).

In emerging economies such as Indonesia, the combination of institutional reform and citizen engagement has shown promising results in reducing corruption, especially where legal frameworks are complemented by media freedom and public pressure. Furthermore, the role of communication and transparency in strengthening institutional accountability has gained traction, with evidence showing that proactive information disclosure deters corrupt practices and enhances trust in governance. Accountability is not merely a governance output but a dynamic moderating force that amplifies or constrains the effectiveness of anti-corruption strategies depending on institutional quality, enforcement capacity, and political will (de Sousa et al., 2023).

Moreover, accountability acts as a crucial moderating variable that conditions the success of government effectiveness in controlling corruption. Even

when public institutions demonstrate high levels of efficiency and service delivery, the absence of mechanisms to monitor and evaluate actions can allow corrupt behavior to persist under a veneer of institutional competence (Sovacool et al., 2019). Research indicates that the presence of robust accountability frameworks enhances the credibility of anti-corruption policies by ensuring consistent enforcement and reducing impunity for misconduct. This is particularly relevant in countries with hybrid regimes or limited democratic consolidation, where state institutions may function effectively on paper but fail in practice due to elite capture or selective enforcement (Mechkova et al., 2019). In such contexts, transparency reforms and third-party oversight such as audits, public procurement scrutiny, and civil society watchdogs serve as checks that align administrative performance with ethical standards (de Sousa et al., 2023). As such, accountability not only increases institutional legitimacy but also sustains the long-term effectiveness of governance interventions aimed at reducing corruption.

The objective of this study is to analyze how the interaction between government effectiveness and accountability influences corruption levels across ASEAN countries, with the aim of offering both theoretical enrichment and practical implications for institutional reform. Rather than examining governance dimensions in isolation, this study emphasizes the importance of their interdependence, arguing that the ability of public institutions to reduce corruption depends not only on their administrative capacity but also on the existence of transparent, participatory, and enforceable accountability frameworks. This approach moves beyond conventional governance assessments by considering the conditional effects that emerge when state performance interacts with citizen oversight and institutional checks. The research addresses a key gap in the literature by focusing on how institutional design and democratic mechanisms converge to shape governance outcomes in politically diverse, rapidly developing contexts.

By doing so, the study contributes to a more comprehensive and context-sensitive framework for understanding institutional anti-corruption dynamics. It seeks to uncover whether and how government effectiveness can be translated into tangible corruption control, depending on the degree to which accountability is embedded in a country's governance system. The findings are expected to inform policymakers, reform advocates, and international development organizations by highlighting the conditions under which institutional strength leads to improved governance outcomes. In the context of Southeast Asia, where governance quality and democratic maturity vary significantly from one country to another, this research has particular relevance. It emphasizes that effective anti-corruption strategies must be holistic, combining internal state capacity with external monitoring mechanisms to ensure not only efficient service delivery but also transparency, answerability, and public trust.

Empirical studies grounded in institutional theory have shown that countries with higher levels of government effectiveness tend to experience lower corruption levels due to more robust checks and balances, administrative professionalism, and policy credibility (Gründler & Potrafke, 2019). In the context of emerging economies, where institutional fragility often enables rent-seeking, strengthening government effectiveness can directly disrupt corrupt networks by increasing transparency, reducing discretion, and enforcing sanctions. Khasawneh

et al. (2025) using dynamic panel data from BRICS countries, confirm that government effectiveness has a significant and negative effect on corruption both in the short and long term, highlighting the importance of institutional coherence and enforcement. Therefore, consistent with institutional theory and supported by empirical evidence, the following hypothesis is proposed:

H₁: Government effectiveness has a significant negative effect on corruption.

Government effectiveness, as a dimension of institutional quality, reflects the ability of the state to design, implement, and enforce sound public policies without undue political interference (Kaufmann et al., 2011). Empirical studies confirm that effective governments characterized by competent bureaucracies and credible policy execution tend to exhibit lower levels of corruption due to reduced discretion and enhanced enforcement (Gründler & Potrafke, 2019). However, the mere presence of government effectiveness does not automatically guarantee reduced corruption unless it is supported by robust accountability mechanisms (Bauhr & Grimes, 2017). Accountability whether horizontal through institutional checks, or social through civil society and media oversight ensures that government effectiveness translates into actual deterrents against corruption. In environments where accountability is weak, even highly effective governments may struggle to curb corruption due to a lack of transparency and monitoring (Mechkova et al., 2019a). Conversely, strong accountability frameworks enhance the impact of government effectiveness by reinforcing enforcement mechanisms and promoting integrity in public service (Sovacool et al., 2019). For instance, in BRICS countries, it has been observed that the effectiveness of anti-corruption strategies significantly improves when government efficiency operates within a context of institutional accountability (Khasawneh et al., 2025). Accordingly, when accountability is high, the negative relationship between government effectiveness and corruption is expected to be stronger.

H₂: Accountability positively moderates the relationship between government effectiveness and corruption.

RESEARCH METHODS

This study adopts a quantitative explanatory research design to examine the effect of government effectiveness on corruption, with accountability serving as a moderating variable. The analysis is framed within Institutional Theory, which highlights the importance of formal institutions—such as the quality of public administration, policy credibility, and oversight mechanisms—in shaping governance outcomes and reducing corruption risks. The interaction between institutional effectiveness and accountability is central to understanding how governance reforms translate into anti-corruption performance. This study focuses on ASEAN countries as the unit of analysis due to their diverse political systems and governance structures, making them a compelling case for comparative institutional analysis.

The study utilizes panel data from 2013 to 2023, allowing for the observation of both cross-country differences and temporal changes in governance indicators. All variables are derived from the Worldwide Governance Indicators (WGI) and World Bank databases. To test the hypotheses, the study employs panel regression analysis, specifically fixed effect and interaction models, using Stata software version 17 as the primary statistical tool. The use of Stata enables robust

estimation of both direct and moderating effects, while controlling for country-specific unobserved heterogeneity. This methodological approach is designed to provide empirical evidence on how institutional quality and accountability mechanisms jointly influence corruption outcomes across Southeast Asia.

To empirically examine the effect of government effectiveness on corruption and the moderating role of accountability, this study uses well-established indicators from reputable global governance datasets to measure the variables of interest. Corruption, as the dependent variable, is operationalized using the Control of Corruption Index from the Worldwide Governance Indicators (WGI) by the World Bank. This index captures perceptions of the extent to which public power is exercised for private gain, including both petty and grand forms of corruption. Higher values of the index reflect stronger control of corruption, i.e., lower corruption levels (Brusca et al., 2018; Khasawneh et al., 2025; Ramesh & Vinayagathan, 2024).

Government effectiveness, the independent variable, is also derived from the WGI and reflects the quality of public services, the capacity of the civil service, the independence of public institutions from political pressure, and the credibility of the government's commitment to policies (Ramesh & Vinayagathan, 2024a). This indicator is widely used in cross-national governance research and has demonstrated strong validity in explaining variations in institutional performance (Khasawneh et al., 2025).

The moderating variable, accountability, is measured using the Voice and Accountability Index from the same dataset. This index reflects perceptions of the extent to which a country's citizens are able to participate in selecting their government, as well as freedom of expression, freedom of association, and a free media (Mechkova et al., 2019b). It is a widely accepted proxy for societal and institutional accountability, especially in governance studies focusing on transparency and democratic practices (Khasawneh et al., 2025; Ortega et al., 2024; Ramesh & Vinayagathan, 2024). All indicators are measured annually and standardized on a scale from approximately -2.5 (weak performance) to +2.5 (strong performance), allowing for consistent comparison across countries and time.

Several control variables are included to isolate the main effects. Political stability captures the likelihood of political unrest or violence that could affect governance structures (Beju et al., 2024). GDP per capita is included to control for the effect of economic development on corruption (Gründler & Potrafke, 2019; Khasawneh et al., 2025). These control variables help reduce omitted variable bias and ensure the robustness.

To examine the relationship between government effectiveness and corruption, as well as the moderating role of accountability, this study employs a panel data regression model using annual data from ASEAN countries over the period 2013–2023. The use of panel data allows for the analysis of both cross-country and time-series variations, accounting for country-specific characteristics and unobserved heterogeneity. The first model tests the direct effect of government effectiveness on corruption. The second model introduces accountability as a moderating variable by including an interaction term between government effectiveness and accountability.

The models are specified as follows:

Model 1: Direct effect of government effectiveness on corruption

$$CoC_{it} = \alpha + \beta_1 Gov_Effc_{it} + \gamma_2 Pol_Sta_{it} + \gamma_3 GDP_{it} + \mu_i + \varepsilon_{it} \dots\dots\dots (1)$$

Model 2: Moderating role of accountability

$$CoC_{it} = \alpha + \beta_1 Gov_Effc_{it} + \beta_2 Voi_Acc_{it} + \beta_3 (Gov_Effc_{it} \times Voi_Acc_{it}) + \gamma_2 Pol_Sta_{it} + \gamma_3 GDP_{it} + \mu_i + \varepsilon_{it} \dots\dots\dots (2)$$

Where:

CoC _{it}	= Control of corruption in country
Gov_Effc _{it}	= Government effectiveness
Voi_Acc _{it}	= Accountability
Gov_Effc _{it} × Voi_Acc _{it}	= Interaction term for moderation
Pol_Sta _{it}	= Political stability (control variable)
GDP _{it}	= GDP per capita growth (control variable)
μ _i	= Country fixed effects
ε _{it}	= Error term

RESULTS AND DISCUSSION

Table 1. Descriptive Statistics

Variable	N	Mean	Std. Dev.	Min	Max
CoC	114	-0.2757	0.8948	-1.3571	2.1395
Gov_Effc	114	0.0555	0.9827	-1.7528	2.3175
Voi_Acc	114	-0.6269	0.7058	-1.8436	0.4898
GDP	114	25.396	1.8768	21.057	27.947
Pol_Sta	114	-0.0926	0.8221	-2.1957	1.5991

Table 1 reports the statistical descriptive for all variables in this study. The sample comprises 114 country-year observations during 2013 – 2023.

Table 1 show the descriptive statistics for the variables used in this study, based on 114 observations from ASEAN countries between 2013 and 2023, reveal notable variation in governance indicators. The control of corruption (CoC) index has a mean of -0.2757 (SD= 0.8948), with values ranging from -1.3571 to 2.1395, indicating that while some countries show relatively strong anti-corruption performance, others experience persistent corruption. Government effectiveness (Gov_Effc) averages 0.0555 (SD= 0.9827), ranging from -1.7528 to 2.3175, suggesting substantial disparity in public sector performance across the region. The voice and accountability (Voi_Acc) index has a negative mean of -0.6269 (SD= 0.7058), reflecting limited civic participation and media freedom in many ASEAN countries, with scores between -1.8436 and 0.4898. GDP per capita growth (GDP) records a mean of 25.396 (SD= 1.8768), with values spanning from 21.057 to 27.947, indicating large economic gaps among member states. Lastly, political stability (Pol_Sta) shows a near-neutral average of -0.0926 (SD= 0.8221), ranging from -2.1957 to 1.5991, pointing to varying degrees of political risk and stability within the region.

Table 2. Regresion Result

Variables	Coefficient	t-value	p-value	Decission
Gov_Effc	0.2465	3.52	0.001*	Supported
Gov_Effc x Voi_Acc	0.0655	1.74	0.086***	Supported
Voi_Acc	0.3239	6.11	0.000	
GDP	0.0052	0.11	0.916	
Pol_Sta	-0.0345	-0.87	0.385	

*Notes: *Significant at the 1% level; **significant at the 5% level ***significant at the 10% level*

The empirical findings of this study provide robust support for the argument that government effectiveness significantly reduces corruption within ASEAN countries. This is evident from the statistically significant and positive coefficient of government effectiveness, which suggests that when governments are more capable of delivering public services, maintaining policy consistency, and managing public institutions effectively, the level of corruption tends to decline. This result is consistent with institutional theory (North, 1990), which posits that formal institutions including rule enforcement, bureaucratic structure, and administrative quality shape the incentives and behavior of public officials. Effective governments typically exhibit higher administrative professionalism, reduced bureaucratic discretion, and streamlined service delivery, all of which decrease opportunities for corrupt practices (Kaufmann et al., 2011; Khasawneh et al., 2025). For instance, merit-based recruitment systems, performance-oriented public agencies, and robust monitoring systems limit rent-seeking behavior by reducing ambiguity and opportunities for abuse of power.

In the context of ASEAN countries, this finding holds particular relevance, as governance quality varies widely across the region. While countries like Singapore are often cited as models of effective bureaucracy and low corruption due to their emphasis on performance-based institutions and regulatory transparency, others face challenges in public service delivery and institutional independence. The results indicate that improving technical aspects of governance alone can make a meaningful difference in curbing corruption. However, institutional effectiveness does not function in isolation. This study reveals that its impact is significantly enhanced when paired with strong accountability mechanisms.

The moderating effect of accountability as measured through the Voice and Accountability Index is also statistically significant, albeit at the 10% level, indicating that accountability strengthens the negative relationship between government effectiveness and corruption. In other words, the ability of an effective government to control corruption is significantly amplified when supported by strong accountability mechanisms that ensure transparency and institutional responsiveness. This finding aligns with the concept of "horizontal and societal accountability", whereby non-governmental actors and democratic institutions create additional layers of monitoring and pressure on public officials (Bauhr & Grimes, 2017). Without such mechanisms, even capable governments may operate

opaquely, and their effectiveness might be diverted or undermined by entrenched interests.

This interaction effect also reflects recent empirical findings in emerging and transitional democracies, where accountability acts as a catalyst, transforming institutional competence into tangible anti-corruption outcomes (Khasawneh et al., 2025; Mechkova et al., 2019b). For instance, in environments characterized by strong accountability, citizens can report abuses, demand reforms, and participate in monitoring, thereby reinforcing the deterrent effect of formal institutional rules. Conversely, in authoritarian regimes where accountability is weak, improvements in government efficiency may not be enough to curb corruption if public officials are not answerable to the population or independent oversight bodies

Conversely, in authoritarian or hybrid regimes where accountability is weak or selectively enforced, gains in bureaucratic efficiency or institutional effectiveness may not necessarily lead to meaningful reductions in corruption. In such contexts, state institutions may function effectively on paper, delivering services or managing public budgets, but without sufficient oversight, these systems may still be manipulated for private or political gain. Public officials may operate with relative impunity, shielded by weak rule-of-law protections, politicized enforcement agencies, or suppressed media. This disconnect between institutional capacity and ethical governance underscores the context-dependent nature of anti-corruption reforms, where the success of government effectiveness hinges on its alignment with broader accountability ecosystems. As such, the presence of a responsive, transparent, and participatory governance environment is essential to ensuring that improvements in institutional quality translate into sustained corruption control.

CONCLUSION

This study concludes that government effectiveness plays a critical role in reducing corruption within ASEAN countries, but its influence is not absolute—it is significantly conditioned by the presence and strength of accountability mechanisms. The empirical results suggest that improvements in institutional capacity, bureaucratic quality, and public service delivery are essential components of anti-corruption efforts, yet they must be reinforced by transparent oversight, citizen participation, and institutional checks to generate meaningful and sustained outcomes. The interaction between government effectiveness and accountability reflects the complexity of governance systems, particularly in politically diverse and administratively uneven contexts such as Southeast Asia. By empirically validating this interaction, the study contributes to Institutional Theory by emphasizing that institutional performance is not only shaped by internal capacity but also by external legitimacy, responsiveness, and scrutiny. These findings address a significant gap in the literature and offer a nuanced theoretical and empirical framework for understanding how governance structures influence corruption control in emerging economies. Nevertheless, the conclusions are carefully framed within the limits of the data, analytical scope, and methodological design used in the study.

Despite its contributions, this research has several limitations that warrant consideration. First, the use of perception-based indicators—while widely accepted may not fully reflect on-the-ground realities or de facto governance

outcomes. Second, by focusing on national-level panel data, the analysis may obscure important subnational variations in institutional strength and corruption dynamics, especially in large or decentralized states. Third, the moderating role of accountability, while statistically supported, showed relatively modest significance, suggesting that its influence may vary depending on country-specific political, cultural, or institutional factors not captured in this model. Additionally, the study does not account for informal institutions, elite networks, or variations in enforcement that could shape corruption practices in nuanced ways. Therefore, future research is encouraged to adopt mixed-method approaches—including in-depth case studies, interviews, or local governance audits—to explore these dynamics more deeply. Research could also benefit from examining the role of digital tools, such as e-governance platforms, open data systems, and real-time audit technologies, in enhancing both government effectiveness and public accountability. Finally, comparative analyses across regions or regime types could offer further insights into whether and how these relationships hold beyond the ASEAN context, contributing to a more generalizable theory of institutional anti-corruption effectiveness.

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Reviewer A:

Recommendation: Revisions Required

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How Accountability Shapes the Impact of Government Effectiveness on Corruption Outcomes

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ABSTRACT

This study aims to examine the effect of government effectiveness on corruption in ASEAN countries and to assess the moderating role of accountability in this relationship. Using a panel data covering the period 2013–2023, the study measures variables through the World Governance Indicators (WGI) and applies panel regression analysis. The findings show that government effectiveness has a significant negative effect on corruption, indicating that improved institutional capacity and public service delivery can effectively reduce corrupt practices. Furthermore, accountability positively moderates the relationship, suggesting that the impact of government effectiveness on corruption control is stronger in environments with greater public oversight and citizen engagement. These results support institutional theory and offer empirical evidence that successful anti-corruption reforms require the synergy of institutional strength and robust accountability mechanisms.

Keywords: Government Effectiveness; Corruption; Accountability

Bagaimana Akuntabilitas Membentuk Dampak Efektivitas Pemerintah terhadap Hasil Pemberantasan Korupsi

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh efektivitas pemerintahan terhadap tingkat korupsi di negara-negara ASEAN, serta peran moderasi dari akuntabilitas dalam hubungan tersebut. Penelitian ini mengukur variabel melalui indikator World Governance Indicators (WGI) dan menganalisis data dengan regresi data panel selama periode 2013–2023. Hasil penelitian menunjukkan bahwa efektivitas pemerintahan berpengaruh negatif signifikan terhadap korupsi, yang berarti bahwa peningkatan kapasitas kelembagaan dan layanan publik mampu menekan praktik korupsi. Selain itu, akuntabilitas terbukti memoderasi hubungan tersebut secara positif, di mana pengaruh efektivitas pemerintahan terhadap pengendalian korupsi menjadi lebih kuat dalam konteks pemerintahan yang lebih akuntabel. Temuan ini memperkuat teori institusional dan memberikan kontribusi empiris bahwa keberhasilan reformasi antikorupsi memerlukan sinergi antara kapasitas institusional dan mekanisme pengawasan publik.

Kata Kunci: Efektivitas Pemerintahan; Korupsi; Akuntabilitas

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INTRODUCTION

Corruption remains a persistent and deeply rooted issue across many ASEAN countries, undermining development, weakening institutions, and eroding public trust in governance (Caiden, 2011). High-profile scandals such as the 1Malaysia Development Berhad (1MDB) case in Malaysia have revealed systemic failures in oversight and accountability, involving billions of dollars misappropriated from public funds (Jones, 2020). Similarly, in Indonesia, the weakening of the Corruption Eradication Commission (KPK) through legislative revisions has sparked concerns about declining political will to combat corruption and its impact on democratic institutions (Warburton, 2020). These incidents highlight how corruption not only disrupts economic efficiency but also threatens political stability and citizen confidence in the rule of law (Wang, 2016). The persistence of such problems in the region reflects deeper governance challenges, particularly in ensuring government effectiveness and enforcing accountability mechanisms.

Recent studies reaffirm that government effectiveness defined by the quality of public services, civil service capacity, and policy credibility serves as a critical factor in reducing corruption (Andrews et al., 2017; Kaufmann et al., 2011). Efficient governments limit opportunities for rent-seeking by reducing bureaucratic discretion and ensuring consistent policy implementation (Khasawneh et al., 2025). In ASEAN, variations in government effectiveness explain substantial differences in corruption levels: Singapore's low corruption is attributed to high administrative competence and strict enforcement (Quah, 2020), while countries such as Myanmar and Cambodia suffer from weak institutions and widespread corruption (Khan et al., 2019; Williams & Billon, 2017). This highlights that improving technical governance capacity alone may not be sufficient. Recent findings suggest that accountability mechanisms such as citizen voice, audit institutions, and media freedom are essential complements to institutional effectiveness, as they provide external checks on power (Bauhr & Grimes, 2017; Fox, 2007; Mechkova et al., 2019). Empirical studies from Indonesia and Vietnam show that the presence or absence of strong accountability measures significantly shapes the success of anti-corruption efforts (Hoa et al., 2023; Parra et al., 2021; Vyatra & Payamta, 2020). In some contexts, however, accountability has shown inconsistent effects. Saputra & Setiawan (2021) found no clear link between accountability indicators and corruption in Indonesia. These mixed results point to the need for a more nuanced understanding of how accountability interacts with government effectiveness, rather than treating each in isolation.

Institutional theory offers a foundational lens through which to understand the relationship between government effectiveness and corruption. This theory posits that institutional quality reflected in the strength, coherence, and credibility of rules and enforcement mechanisms shapes actor behavior in political and economic systems (North, 1990). In countries where government institutions are strong and effective, bureaucracies are more likely to act in accordance with formal rules, thereby reducing opportunities for corruption (Dahlström et al., 2012). Government effectiveness, as a core dimension of institutional quality, reflects the capability of the public sector to deliver services, implement policies, and manage resources efficiently all of which are critical for deterring corrupt behavior (Kaufmann et al., 2011). Institutional theory also suggests that legitimacy and rule-

based governance create systemic pressures that discourage discretionary actions and rent-seeking practices among public officials. However, the presence of accountability mechanisms can further strengthen institutional control over corruption by increasing transparency, enabling citizen oversight, and enhancing the responsiveness of public officials (Bauhr & Grimes, 2014).

In environments where institutions are strong, transparent, and effectively implemented, public officials are less likely to engage in corrupt behavior because the risks and costs outweigh the benefits (Mungiu-Pippidi, 2018). Government effectiveness is a critical dimension of institutional quality, encompassing the competence of the bureaucracy, the reliability of public service delivery, and the consistency of policy implementation (Kaufmann et al., 2011). According to institutional theory, effective institutions generate normative and coercive pressures that constrain opportunistic behavior, thereby reducing corruption (Lozano et al., 2022).

Corruption is widely conceptualized as the misuse of entrusted power for private gain, and it continues to be a critical barrier to governance effectiveness, economic development, and institutional trust, particularly in emerging economies (Heywood & Rose, 2013; Mungiu-Pippidi, 2018). Contemporary scholarship has shifted towards understanding corruption as a collective action problem embedded within institutional weaknesses rather than simply as a principal-agent failure (Persson et al., 2019). In this framework, when corrupt practices become systemic and normalized, individuals are less likely to report or resist corruption due to expectations of impunity and lack of trust in formal mechanisms (Mungiu-Pippidi, 2018). In Southeast Asia, the variation in corruption intensity is often attributed to differences in public sector governance, political openness, and bureaucratic efficiency, with countries like Singapore consistently outperforming others due to a meritocratic and transparent state apparatus (Khan et al., 2019).

Accountability serves as a critical institutional mechanism for curbing corruption by ensuring that public officials are answerable for their actions and that misuse of power is subject to oversight and sanction. Recent studies emphasize that effective accountability whether vertical, horizontal, or social is essential for constraining corrupt behavior, particularly in settings with weak institutional enforcement (Mechkova et al., 2019). Social accountability, supported by civil society organizations and digital platforms, has proven increasingly effective in promoting transparency and mobilizing public scrutiny (Bauhr & Grimes, 2017).

In emerging economies such as Indonesia, the combination of institutional reform and citizen engagement has shown promising results in reducing corruption, especially where legal frameworks are complemented by media freedom and public pressure. Furthermore, the role of communication and transparency in strengthening institutional accountability has gained traction, with evidence showing that proactive information disclosure deters corrupt practices and enhances trust in governance. Accountability is not merely a governance output but a dynamic moderating force that amplifies or constrains the effectiveness of anti-corruption strategies depending on institutional quality, enforcement capacity, and political will (de Sousa et al., 2023).

Moreover, accountability acts as a crucial moderating variable that conditions the success of government effectiveness in controlling corruption. Even when public institutions demonstrate high levels of efficiency and service delivery, the absence of mechanisms to monitor and evaluate actions can allow corrupt behavior to persist under a veneer of institutional competence (Sovacool et al., 2019). Research indicates that the presence of robust accountability frameworks enhances the credibility of anti-corruption policies by ensuring consistent enforcement and reducing impunity for misconduct. This is particularly relevant in countries with hybrid regimes or limited democratic consolidation, where state institutions may function effectively on paper but fail in practice due to elite capture or selective enforcement (Mechkova et al., 2019). In such contexts, transparency reforms and third-party oversight such as audits, public procurement scrutiny, and civil society watchdogs serve as checks that align administrative performance with ethical standards (de Sousa et al., 2023). As such, accountability not only increases institutional legitimacy but also sustains the long-term effectiveness of governance interventions aimed at reducing corruption.

The objective of this study is to analyze how the interaction between government effectiveness and accountability influences corruption levels across ASEAN countries, with the aim of offering both theoretical enrichment and practical implications for institutional reform. Rather than examining governance dimensions in isolation, this study emphasizes the importance of their interdependence, arguing that the ability of public institutions to reduce corruption depends not only on their administrative capacity but also on the existence of transparent, participatory, and enforceable accountability frameworks. This approach moves beyond conventional governance assessments by considering the conditional effects that emerge when state performance interacts with citizen oversight and institutional checks. The research addresses a key gap in the literature by focusing on how institutional design and democratic mechanisms converge to shape governance outcomes in politically diverse, rapidly developing contexts.

By doing so, the study contributes to a more comprehensive and context-sensitive framework for understanding institutional anti-corruption dynamics. It seeks to uncover whether and how government effectiveness can be translated into tangible corruption control, depending on the degree to which accountability is embedded in a country's governance system. The findings are expected to inform policymakers, reform advocates, and international development organizations by highlighting the conditions under which institutional strength leads to improved governance outcomes. In the context of Southeast Asia, where governance quality and democratic maturity vary significantly from one country to another, this research has particular relevance. It emphasizes that effective anti-corruption strategies must be holistic, combining internal state capacity with external monitoring mechanisms to ensure not only efficient service delivery but also transparency, answerability, and public trust.

Empirical studies grounded in institutional theory have shown that countries with higher levels of government effectiveness tend to experience lower corruption levels due to more robust checks and balances, administrative professionalism, and policy credibility (Gründler & Potrafke, 2019). In the context

of emerging economies, where institutional fragility often enables rent-seeking, strengthening government effectiveness can directly disrupt corrupt networks by increasing transparency, reducing discretion, and enforcing sanctions. Khasawneh et al. (2025) using dynamic panel data from BRICS countries, confirm that government effectiveness has a significant and positive effect on control of corruption both in the short and long term, highlighting the importance of institutional coherence and enforcement. Therefore, consistent with institutional theory and supported by empirical evidence, the following hypothesis is proposed:

H₁: Government effectiveness has a significant positive effect on control of corruption.

Government effectiveness, as a dimension of institutional quality, reflects the ability of the state to design, implement, and enforce sound public policies without undue political interference (Kaufmann et al., 2011). Empirical studies confirm that effective governments characterized by competent bureaucracies and credible policy execution tend to exhibit lower levels of corruption due to reduced discretion and enhanced enforcement (Gründler & Potrafke, 2019). However, the mere presence of government effectiveness does not automatically guarantee reduced corruption unless it is supported by robust accountability mechanisms (Bauhr & Grimes, 2017). Accountability whether horizontal through institutional checks, or social through civil society and media oversight ensures that government effectiveness translates into actual deterrents against corruption. In environments where accountability is weak, even highly effective governments may struggle to curb corruption due to a lack of transparency and monitoring (Mechkova et al., 2019a). Conversely, strong accountability frameworks enhance the impact of government effectiveness by reinforcing enforcement mechanisms and promoting integrity in public service (Sovacool et al., 2019). For instance, in BRICS countries, it has been observed that the effectiveness of anti-corruption strategies significantly improves when government efficiency operates within a context of institutional accountability (Khasawneh et al., 2025). Accordingly, when accountability is high, the negative relationship between government effectiveness and corruption is expected to be stronger.

H₂: Accountability positively moderates the relationship between government effectiveness and control of corruption.

RESEARCH METHODS

This study adopts a quantitative explanatory research design to examine the effect of government effectiveness on corruption, with accountability serving as a moderating variable. The analysis is framed within Institutional Theory, which highlights the importance of formal institutions—such as the quality of public administration, policy credibility, and oversight mechanisms—in shaping governance outcomes and reducing corruption risks. The interaction between institutional effectiveness and accountability is central to understanding how governance reforms translate into anti-corruption performance. This study focuses on ASEAN countries as the unit of analysis due to their diverse political systems and governance structures, making them a compelling case for comparative institutional analysis.

The study utilizes panel data from 2013 to 2023, allowing for the observation of both cross-country differences and temporal changes in governance indicators. All variables are derived from the Worldwide Governance Indicators (WGI) and World Bank databases. To test the hypotheses, the study employs panel regression analysis, specifically fixed effect and interaction models, using Stata software version 17 as the primary statistical tool. The use of Stata enables robust estimation of both direct and moderating effects, while controlling for country-specific unobserved heterogeneity. This methodological approach is designed to provide empirical evidence on how institutional quality and accountability mechanisms jointly influence corruption outcomes across Southeast Asia.

To empirically examine the effect of government effectiveness on corruption and the moderating role of accountability, this study uses well-established indicators from reputable global governance datasets to measure the variables of interest. Corruption, as the dependent variable, is operationalized using the Control of Corruption Index from the Worldwide Governance Indicators (WGI) by the World Bank. This index captures perceptions of the extent to which public power is exercised for private gain, including both petty and grand forms of corruption. Higher values of the index reflect stronger control of corruption, i.e., lower corruption levels (Brusca et al., 2018; Khasawneh et al., 2025; Ramesh & Vinayagathan, 2024).

Government effectiveness, the independent variable, is also derived from the WGI and reflects the quality of public services, the capacity of the civil service, the independence of public institutions from political pressure, and the credibility of the government's commitment to policies (Ramesh & Vinayagathan, 2024a). This indicator is widely used in cross-national governance research and has demonstrated strong validity in explaining variations in institutional performance (Khasawneh et al., 2025).

The moderating variable, accountability, is measured using the Voice and Accountability Index from the same dataset. This index reflects perceptions of the extent to which a country's citizens are able to participate in selecting their government, as well as freedom of expression, freedom of association, and a free media (Mechkova et al., 2019b). It is a widely accepted proxy for societal and institutional accountability, especially in governance studies focusing on transparency and democratic practices (Khasawneh et al., 2025; Ortega et al., 2024; Ramesh & Vinayagathan, 2024). All indicators are measured annually and standardized on a scale from approximately -2.5 (weak performance) to +2.5 (strong performance), allowing for consistent comparison across countries and time.

Several control variables are included to isolate the main effects. Political stability captures the likelihood of political unrest or violence that could affect governance structures (Beju et al., 2024). GDP per capita is included to control for the effect of economic development on corruption (Gründler & Potrafke, 2019; Khasawneh et al., 2025). These control variables help reduce omitted variable bias and ensure the robustness.

To examine the relationship between government effectiveness and corruption, as well as the moderating role of accountability, this study employs a panel data regression model using annual data from ASEAN countries over the

period 2013–2023. The use of panel data allows for the analysis of both cross-country and time-series variations, accounting for country-specific characteristics and unobserved heterogeneity. The first model tests the direct effect of government effectiveness on corruption. The second model introduces accountability as a moderating variable by including an interaction term between government effectiveness and accountability.

The models are specified as follows:

Model 1: Direct effect of government effectiveness on corruption

$$CoC_{it} = \alpha + \beta_1 Gov_Effic_{it} + \gamma_2 Pol_Sta_{it} + \gamma_3 GDP_{it} + \mu_i + \varepsilon_{it} \dots\dots\dots (1)$$

Model 2: Moderating role of accountability

$$CoC_{it} = \alpha + \beta_1 Gov_Effic_{it} + \beta_2 Voi_Acc_{it} + \beta_3 (Gov_Effic_{it} \times Voi_Acc_{it}) + \gamma_2 Pol_Sta_{it} + \gamma_3 GDP_{it} + \mu_i + \varepsilon_{it} \dots\dots\dots (2)$$

Where:

CoC _{it}	= Control of corruption in country
Gov_Effic _{it}	= Government effectiveness
Voi_Acc _{it}	= Accountability
Gov_Effic _{it} × Voi_Acc _{it}	= Interaction term for moderation
Pol_Sta _{it}	= Political stability (control variable)
GDP _{it}	= GDP per capita growth (control variable)
μ _i	= Country fixed effects
ε _{it}	= Error term

RESULTS AND DISCUSSION

Table 1. Descriptive Statistics

Variable	N	Mean	Std. Dev.	Min	Max
CoC	114	-0.2757	0.8948	-1.3571	2.1395
Gov_Effic	114	0.0555	0.9827	-1.7528	2.3175
Voi_Acc	114	-0.6269	0.7058	-1.8436	0.4898
GDP	114	25.396	1.8768	21.057	27.947
Pol_Sta	114	-0.0926	0.8221	-2.1957	1.5991

Table 1 reports the statistical descriptive for all variables in this study. The sample comprises 114 country-year observations during 2013 – 2023.

Source: Research Data, 2025

Table 1 show the descriptive statistics for the variables used in this study, based on 114 observations from ASEAN countries between 2013 and 2023, reveal notable variation in governance indicators. The control of corruption (CoC) index has a mean of -0.2757 (SD= 0.8948), with values ranging from -1.3571 to 2.1395, indicating that while some countries show relatively strong anti-corruption performance, others experience persistent corruption. Government effectiveness (Gov_Effic) averages 0.0555 (SD= 0.9827), ranging from -1.7528 to 2.3175, suggesting substantial disparity in public sector performance across the region. The voice and accountability (Voi_Acc) index has a negative mean of -0.6269 (SD= 0.7058), reflecting limited civic participation and media freedom in many ASEAN countries, with scores between -1.8436 and 0.4898. GDP per capita growth (GDP) records a mean of 25.396 (SD= 1.8768), with values spanning from 21.057 to 27.947,

indicating large economic gaps among member states. Lastly, political stability (Pol_Sta) shows a near-neutral average of -0.0926 (SD= 0.8221), ranging from -2.1957 to 1.5991, pointing to varying degrees of political risk and stability within the region.

Table 2. Regresion Result

Variables	Coefficient	t-value	p-value	Decission
Gov_Effc	0.2465	3.52	0.001*	Supported
Gov_Effc x Voi_Acc	0.0655	1.74	0.086***	Supported
Voi_Acc	0.3239	6.11	0.000	
GDP	0.0052	0.11	0.916	
Pol_Sta	-0.0345	-0.87	0.385	

*Notes: *Significant at the 1% level; **significant at the 5% level ***significant at the 10% level*

Source: Research Data, 2025

The empirical results of this study strongly confirm that higher levels of government effectiveness are associated with stronger control of corruption in ASEAN countries. This positive and significant relationship indicates that improvements in administrative capacity, policy credibility, and enforcement mechanisms directly contribute to reducing opportunities for corrupt practices. This is evident from the statistically significant and positive coefficient of government effectiveness, which suggests that when governments are more capable of delivering public services, maintaining policy consistency, and managing public institutions effectively, the level of corruption tends to decline. This result is consistent with institutional theory (North, 1990), which posits that formal institutions including rule enforcement, bureaucratic structure, and administrative quality shape the incentives and behavior of public officials. Effective governments typically exhibit higher administrative professionalism, reduced bureaucratic discretion, and streamlined service delivery, all of which decrease opportunities for corrupt practices (Kaufmann et al., 2011; Khasawneh et al., 2025). For instance, merit-based recruitment systems, performance-oriented public agencies, and robust monitoring systems limit rent-seeking behavior by reducing ambiguity and opportunities for abuse of power.

In the context of ASEAN countries, this finding holds particular relevance, as governance quality varies widely across the region. While countries like Singapore are often cited as models of effective bureaucracy and low corruption due to their emphasis on performance-based institutions and regulatory transparency, others face challenges in public service delivery and institutional independence. The results indicate that improving technical aspects of governance alone can make a meaningful difference in curbing corruption. However, institutional effectiveness does not function in isolation. This study reveals that its impact is significantly enhanced when paired with strong accountability mechanisms.

The moderating effect of accountability as measured through the Voice and Accountability Index is also statistically significant, albeit at the 10% level, indicating that accountability strengthens the negative relationship between government effectiveness and corruption. In other words, the ability of an effective

government to control corruption is significantly amplified when supported by strong accountability mechanisms that ensure transparency and institutional responsiveness. This finding aligns with the concept of "horizontal and societal accountability", whereby non-governmental actors and democratic institutions create additional layers of monitoring and pressure on public officials (Bauhr & Grimes, 2017). Without such mechanisms, even capable governments may operate opaquely, and their effectiveness might be diverted or undermined by entrenched interests.

This interaction effect also reflects recent empirical findings in emerging and transitional democracies, where accountability acts as a catalyst, transforming institutional competence into tangible anti-corruption outcomes (Khasawneh et al., 2025; Mechkova et al., 2019b). For instance, in environments characterized by strong accountability, citizens can report abuses, demand reforms, and participate in monitoring, thereby reinforcing the deterrent effect of formal institutional rules. Conversely, in authoritarian regimes where accountability is weak, improvements in government efficiency may not be enough to curb corruption if public officials are not answerable to the population or independent oversight bodies.

Conversely, in authoritarian or hybrid regimes where accountability is weak or selectively enforced, gains in bureaucratic efficiency or institutional effectiveness may not necessarily lead to meaningful reductions in corruption. In such contexts, state institutions may function effectively on paper, delivering services or managing public budgets, but without sufficient oversight, these systems may still be manipulated for private or political gain. Public officials may operate with relative impunity, shielded by weak rule-of-law protections, politicized enforcement agencies, or suppressed media. This disconnect between institutional capacity and ethical governance underscores the context-dependent nature of anti-corruption reforms, where the success of government effectiveness hinges on its alignment with broader accountability ecosystems. As such, the presence of a responsive, transparent, and participatory governance environment is essential to ensuring that improvements in institutional quality translate into sustained corruption control.

Although the control variables in this study were not explicitly hypothesised, their inclusion serves an important methodological function to isolate the net effect of the main independent variables on the dependent variable by accounting for other factors that may influence the relationship. For instance, variables such as GDP per capita, political stability, and other governance indicators were included to control for country-specific economic and institutional conditions that could independently affect the level of corruption. By holding these variables constant in the model, the analysis ensures that the estimated effects of government effectiveness and its interaction with accountability are not confounded by broader macroeconomic or political characteristics.

Furthermore, although some control variables did not produce statistically significant coefficients, their inclusion enhances the internal validity of the model. Even when non-significant, these variables play a crucial role in mitigating potential omitted variable bias. The persistence of a positive and significant main effect of government effectiveness on control of corruption, regardless of variations in the controls, underscores the robustness of the core relationship. This

confirms that the inclusion of control variables has achieved its intended purpose of reducing bias and improving the precision of the model's estimates.

CONCLUSION

This study concludes that government effectiveness plays a critical role in reducing corruption within ASEAN countries, but its influence is not absolute—it is significantly conditioned by the presence and strength of accountability mechanisms. The empirical results suggest that improvements in institutional capacity, bureaucratic quality, and public service delivery are essential components of anti-corruption efforts, yet they must be reinforced by transparent oversight, citizen participation, and institutional checks to generate meaningful and sustained outcomes. The interaction between government effectiveness and accountability reflects the complexity of governance systems, particularly in politically diverse and administratively uneven contexts such as Southeast Asia. By empirically validating this interaction, the study contributes to Institutional Theory by emphasizing that institutional performance is not only shaped by internal capacity but also by external legitimacy, responsiveness, and scrutiny. These findings address a significant gap in the literature and offer a nuanced theoretical and empirical framework for understanding how governance structures influence corruption control in emerging economies. Nevertheless, the conclusions are carefully framed within the limits of the data, analytical scope, and methodological design used in the study.

Despite its contributions, this research has several limitations that warrant consideration. First, the use of perception-based indicators—while widely accepted may not fully reflect on-the-ground realities or de facto governance outcomes. Second, by focusing on national-level panel data, the analysis may obscure important subnational variations in institutional strength and corruption dynamics, especially in large or decentralized states. Third, the moderating role of accountability, while statistically supported, showed relatively modest significance, suggesting that its influence may vary depending on country-specific political, cultural, or institutional factors not captured in this model. Additionally, the study does not account for informal institutions, elite networks, or variations in enforcement that could shape corruption practices in nuanced ways. Therefore, future research is encouraged to adopt mixed-method approaches—including in-depth case studies, interviews, or local governance audits—to explore these dynamics more deeply. Research could also benefit from examining the role of digital tools, such as e-governance platforms, open data systems, and real-time audit technologies, in enhancing both government effectiveness and public accountability. Finally, comparative analyses across regions or regime types could offer further insights into whether and how these relationships hold beyond the ASEAN context, contributing to a more generalizable theory of institutional anti-corruption effectiveness.

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This study aims to examine the effect of government effectiveness on corruption in ASEAN and assess the moderating role of accountability in this relationship. Using a panel data covering 2013–2023, the study measures variables through the World Governance Indicators (WGI) and employs a fixed-effects panel regression analysis. The findings show that government effectiveness has a significant negative effect on corruption, indicating that improved institutional capacity and public service delivery effectively reduce corrupt practices. Furthermore, accountability positively moderates the relationship, suggesting that the impact of government effectiveness on corruption control is stronger in countries with greater public oversight and citizen engagement. These results support institutional

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